

**LAKELAND POWER
DISTRIBUTION LTD.
2023 IRM APPLICATION
EB-2022-0047**

Rates Effective: May 1, 2023

Submitted: October 18, 2022

LakelandPower



October 12, 2022

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

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2022-0047 2023 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, 2023.

Lakeland Power Distribution Ltd.'s application will be filed through the Board's web portal at <https://pes.ontarioenergyboard.ca/PivotalUX>, 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:

- 2023 IRM Rate Generator Model
- 2023 GA Analysis Workform
- 2023 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, 2023.*

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 14,000 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 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, 2023 based on a 2023 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 May 24, 2022 (originally issued on November 14, 2006).

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

3.1.2 (1) Manager's Summary

Lakeland Power Distribution Ltd. ("LPDL") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2023 Distribution Rate Adjustments effective May 1, 2023. 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 May 24, 2022, 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, 2023, 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 2023 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2023 distribution rates and charges, LPDL requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

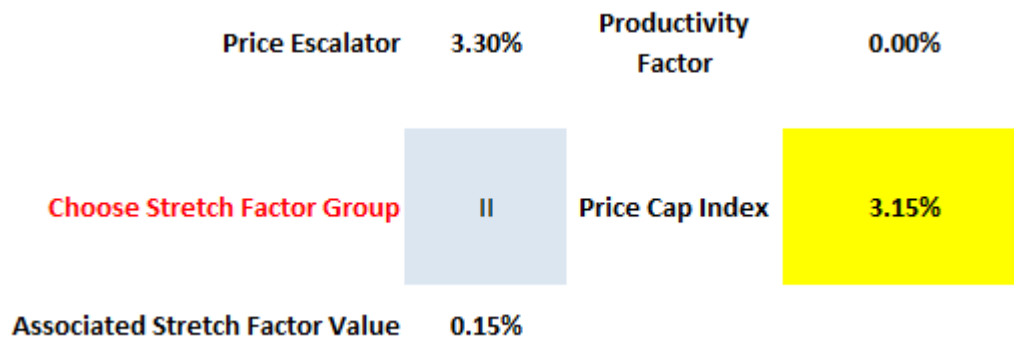
LPDL requests that this application be prepared by way of a written hearing.

In the preparation of this application, LPDL has used the 2023 IRM Rate Generator (Version 1.0) updated July 21, 2022. LPDL is proposing disposition of its 2021 Group One variance accounts during this proceeding. The 2023 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 determinants 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 2023 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 3.15% 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 2023 price cap parameters once they are available.

2023 Price Cap Parameters



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 – Continuity Schedule and confirms the entries in column BT, representing Group 1 Deferral and Variance Account balances as of December 31, 2021 are accurate. The total claim is a credit balance of (\$465,651) 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. There is an amount of (169) reported on the RRR however it was a Carrying Charge recording error during 2021 that LPDL has reversed in 2022.

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 EB-2020-0037. LPDL has implemented the OEB's directive to dispose of 2017-2020 Group 1 deferral and variance account balances on a final basis as per EB-2021-0040.

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 <https://pes.ontarioenergyboard.ca/PivotalUX>, 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:

- 2023 IRM Rate Generator Model issued July 21, 2022
- 2023 GA Analysis Workform issued Sep 7, 2022
- 2023 IRM Checklist issued Sep 1, 2022

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) Accuracy of Billing Determinants

LPDL confirms that the billing determinants used in the pre-populated models are accurate.

3.1.2 (9) PDF Format

LPDL confirms that an electronic copy of the application in searchable/unrestricted PDF format has been filed through the Board's web portal at <https://p-pes.ontarioenergyboard.ca/PivotalUX>

3.1.2 (10) IRM Checklist

The excel version of the completed 2023 IRM checklist is being filed in conjunction with this application.

3.1.2 (11) 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 2023 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 May 24, 2022.

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.

As well, I confirm that the documents filed in support of the herein application do not include any personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

Respectfully submitted,

A handwritten signature in blue ink, appearing to read "Margaret Maw". The signature is fluid and cursive, with the first name being more prominent than the last.

Margaret Maw
Chief Financial Officer
Lakeland Holding Ltd.

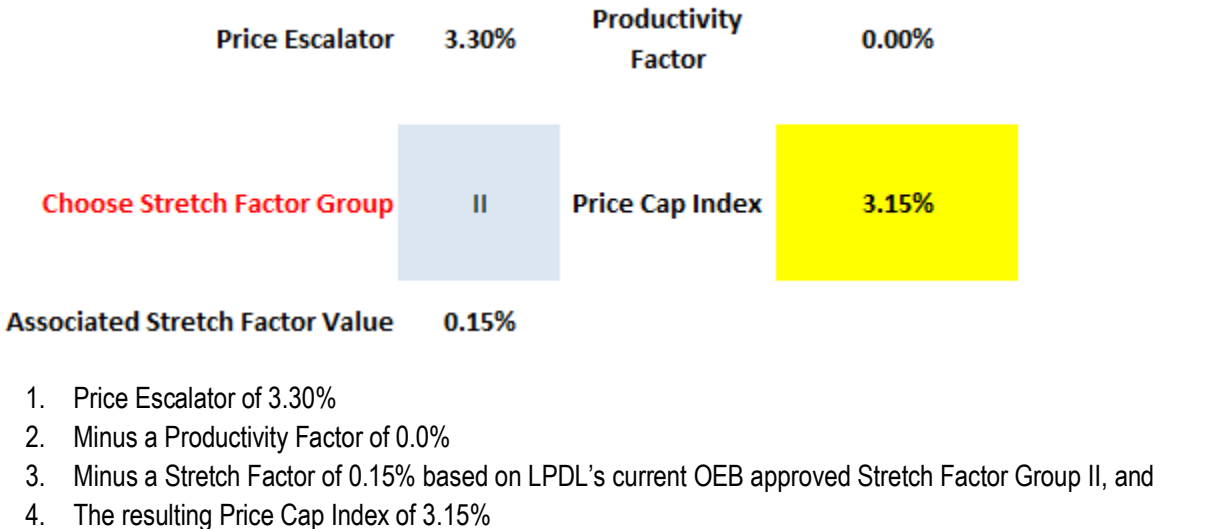
3.2 Elements of the Price Cap IR and Annual IR Index Plan

3.2.1 Price Cap Index

Based on the most recent PEG Report, issued on July 18, 2022, the OEB has updated the stretch factor assignments for 2023. LPDL remained in the Stretch Factor Group II with a stretch factor assignment of 0.15%. For the period from 2019 to 2021, LPDL’s average actual benchmarked costs were 16.9% lower than the predicted costs for the period based on the PEG econometric model.

The price cap adjustment as determined in the 2023 IRM Rate Generator Model submitted with this application is based on a Price Cap Index placeholder of 3.15%, which has been used to determine the 2023 Distribution Rates, as follows:

Table 1: Price Cap Parameters



LPDL proposes 2023 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 2023 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 3.15% 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 was 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, 2022 are:

- \$4.3473/kW/mth for Network Service Rate
- \$0.6788/kW/mth for Line Connection Service Rate
- \$2.3267/kW/mth for Transformation Connection Service Rate

LPDL understands that the model will be updated by the OEB staff with the 2023 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 1584 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 2023 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 2021 historical RTSR Network and RTSR Connection data on Tab 12: RTSR – Historical Wholesale of the 2023 IRM Rate Generator Model for LPDL. A summary of the current and proposed RTSRs, from the 2023 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	0.0071	121,117,068	0	859,931	41.2%	888,112	0.0073
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	60,507,331	0	399,348	19.1%	412,435	0.0068
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.8773		285,432	821,274	39.3%	848,187	2.9716
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066	191,257	0	1,262	0.1%	1,304	0.0068
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0473		103	211	0.0%	218	2.1144
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0243		3,082	6,239	0.3%	6,444	2.0906
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	0.0051	121,117,068	0	617,697	41.3%	634,946	0.0052
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047	60,507,331	0	284,384	19.0%	292,326	0.0048
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0605		285,432	588,133	39.3%	604,556	2.1180
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047	191,257	0	899	0.1%	924	0.0048
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4651		103	151	0.0%	155	1.5060
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4521		3,082	4,476	0.3%	4,601	1.4927
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	0.0073	121,117,068	0	888,112	41.2%	888,112	0.0073
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	60,507,331	0	412,435	19.1%	412,435	0.0068
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.9716		285,432	848,187	39.3%	848,187	2.9716
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0068	191,257	0	1,304	0.1%	1,304	0.0068
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1144		103	218	0.0%	218	2.1144
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.0906		3,082	6,444	0.3%	6,444	2.0906
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	0.0052	121,117,068	0	634,946	41.3%	634,946	0.0052
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	60,507,331	0	292,326	19.0%	292,326	0.0048
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1180		285,432	604,556	39.3%	604,556	2.1180
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	191,257	0	924	0.1%	924	0.0048
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5060		103	155	0.0%	155	1.5060
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4927		3,082	4,601	0.3%	4,601	1.4927

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, 2021 to determine if the threshold has been exceeded. LPDL’s total claim of \$(465,651) exceeds the threshold and therefore the Group 1 account balances have been requested for a 1 year disposition.

LPDL has completed the Board Staff’s 2023 IRM Rate Generator Tab 3: Continuity Schedule and has projected interest to December 31, 2021 balances. Actual interest has been calculated based on the Board’s prescribed rates. Forecasted interest for the period Jan 1, 2022 to Dec 31, 2022 used the OEB quarterly prescribed interest rates. Forecasted interest for the period Jan 1, 2023 to April 30, 2023 is based upon the Board’s last prescribed rate of 3.87%. Deferral and RSVA balance match the 2021 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

Lakeland Power - Deferral and Variance Account Disposition Balances		LPDL				Disposition?
		2021 - Principal	2021 - Interest	Projected Interest	Total	
USoA						
LV Variance Account	1550	137,174	408	4,396	141,979	
Smart Metering Entity Charge Variance Account	1551	(8,429)	(12)	(270)	(8,712)	
RSVA - Wholesale Market Service Charge5	1580	(81,805)	41	(2,622)	(84,386)	
Variance WMS – Sub-account CBR Class A5	1580					
Variance WMS – Sub-account CBR Class B5	1580	(13,782)	(25)	(442)	(14,249)	
RSVA - Retail Transmission Network Charge	1584	5,724	(140)	184	5,768	
RSVA - Retail Transmission Connection Charge	1586	(3,841)	(189)	(124)	(4,153)	
RSVA - Power4	1588	(91,702)	(235)	(2,939)	(94,876)	
RSVA - Global Adjustment4	1589	(240,225)	(1,308)	(7,699)	(249,232)	
Disposition and Recovery/Refund of Regulatory Balances (2018)3	1595	(17)	4	0	(13)	No
Disposition and Recovery/Refund of Regulatory Balances (2019)3	1595	(614,084)	475,975	(19,681)	(157,790)	Yes
Disposition and Recovery/Refund of Regulatory Balances (2020)3	1595	(87,432)	122,780	(2,802)	32,546	No
Disposition and Recovery/Refund of Regulatory Balances (2021)3	1595	341,583	(119,540)	10,947	232,990	No
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(416,611)	479,067	(13,353)	49,103	
Total Group 1 Balance		(656,836)	477,759	(2,406)	(181,483)	

Table 4: Explanation of Variance Between Proposed Disposition and RRR

	USoA	2021 RRR			2021 LPDL	Difference to RRR	Note
		Principal	Interest	Total			
LV Variance Account	1550	129,984	(49)	129,935	129,935	0	
Smart Metering Entity Charge Variance Account	1551	(10,017)	(2)	(10,019)	(10,019)	0	
RSVA - Wholesale Market Service Charge ⁵	1580	(312,257)	(1,005)	(313,262)	(291,998)	21,264	1
Variance WMS – Sub-account CBR Class A ⁵	1580			0	0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580			0	(21,264)	(21,264)	1
RSVA - Retail Transmission Network Charge	1584	39,964	578	40,541	40,541	(0)	
RSVA - Retail Transmission Connection Charge	1586	67,331	740	68,071	68,071	0	
RSVA - Power ⁴	1588	(354,149)	2,205	(351,943)	(351,943)	0	
RSVA - Global Adjustment ⁴	1589	(157,034)	(2,183)	(159,217)	(159,217)	(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	(2,557)	10,995	8,438	8,438	(0)	
Disposition and Recovery/Refund of Regulatory Balances (2019) ³	1595	(614,084)	475,975	(138,109)	(138,109)	0	
Disposition and Recovery/Refund of Regulatory Balances (2020) ³	1595	(87,432)	122,780	35,348	35,348	0	
Disposition and Recovery/Refund of Regulatory Balances (2021) ⁴	1595	341,583	(119,540)	222,043	222,043	(0)	
RSVA - Global Adjustment	1589	(157,034)	(2,183)	(159,217)	(159,217)	0	
Total Group 1 Balance excluding Account 1589 - Global Adjustment		(801,635)	492,677	(308,957)	(308,957)	0	
Total Group 1 Balance		(958,669)	490,495	(468,174)	(468,174)	0	
LRAM Variance Account			(169)		0	(169)	2

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

Note 2 - GL record error in 2021 that was reversed in 2022

3.2.5.1 Wholesale Market Participants

At the time of submission, LPDL has no wholesale market participants.

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. No customers transitioned from Class B to Class A in 2021. 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.

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 2022 Rate Order EB-2021-0040, LPDL confirms disposition on a final basis for 2017 to 2020 that were previously approved on an interim basis. LPDL also confirms that 2021 disposition be approved on a final basis.

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.

3.2.5.5 Disposition of Account 1595

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. LPDL is requesting the disposition of 1595 (2019 year) for the amount of \$(157,790).

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 2023 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 has partially completed Tab 8: Shared Tax – Rate Rider to calculate rate riders for tax change which indicates a shared tax savings is nil and would like to explain why as it has gotten advice from its tax group.

LPDL is associated with other affiliates within the Lakeland umbrella, for which the small business deduction will apply to the consolidated group, not LPDL as an individual company. The taxable capital for the consolidated Lakeland Group is in excess of 50M, therefore LPDL will be paying 26.5% on its tax return.

If LPDL is treated as an individual company, LPDL believes there may be an error in the tax change calculation as the SBD is being calculated on Rate Base, which is approximately net book value of capital assets, and not gross capital assets. In 2021 LPDL had gross capital assets of \$45,470,233. If this taxable capital remained constant, there would be a deduction for LPDL in 2023 based on the level of taxable income. Approximately \$57,000 of taxable income would receive the benefit of the SBD rate which is 12.2%, with all taxable income above this being taxed at 26.5%.

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.

3.2.9 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%. LPDL's 2021 earnings were slightly in excess of the dead band and would like to file the following justifications for applying for the increase in rates.

The ROE achieved in 2020 for LPDL was 6.07%, 2.91% below the deemed return. The ROE achieved in 2021 was 12.06%, 3.08% above the deemed return which contained accounting adjustments related to 2020 resulting in an offside representation of LPDL's sustained performance. The average of these 2 years is 9.07% which is only .09% above the deemed return.

The primary factor in the excess return for 2021 is the change in OM&A expenses which was \$243,035 below the approved CoS. This reduction is explained by 2 main items:

(1) LPDL increased its deferred revenue by \$2,138,764, primarily due to Broadband expansion in our area, which is significantly higher than a normal year, driven by the Ontario government's Broadband Act. This influx in contributed capital was equivalent to one year's normal capital. In order to keep up with the customer demand, employees were primarily working on capital projects throughout the year resulting in an abnormal reduction of maintenance being performed and deferred to 2022.

(2) Due to Covid in 2020, LPDL had a bad debt expense of \$429,780 which was the main contributor to the low ROE achieved in 2020. This expense is an accounting estimate based on Aged Receivables and timing of customer payments. During 2021 the Aged Receivables reduced and LPDL recorded an ending bad debt revenue of \$28,467. This accounting estimate was a swing of \$458,246 from 2020 to 2021 end balances.

Based on these 2 reasons, and the 9.07% average over the past 2 years, LPDL respectfully submits that they should be allowed the annual price increase.

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 <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.31	0.8%	\$ 0.69	1.5%	\$ 0.93	1.7%	\$ 0.89	0.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.11	3.2%	\$ 3.11	3.6%	\$ 3.75	3.4%	\$ 3.60	1.2%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 16.90	3.1%	\$ (113.01)	-15.8%	\$ (99.82)	-8.3%	\$ (112.80)	-1.8%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.19	3.0%	\$ 0.24	2.7%	\$ 0.33	2.7%	\$ 0.32	0.8%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kWh	\$ 0.15	3.1%	\$ 0.24	4.4%	\$ 0.26	4.2%	\$ 0.25	1.8%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kWh	\$ 0.03	3.2%	\$ 0.05	3.8%	\$ 0.06	3.6%	\$ 0.06	1.1%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.31	0.8%	\$ 0.42	1.1%	\$ 0.49	1.2%	\$ 0.47	0.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.31	0.8%	\$ (0.40)	-1.0%	\$ (0.33)	-0.8%	\$ (0.37)	-0.5%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.31	0.8%	\$ (2.17)	-4.7%	\$ (1.92)	-3.5%	\$ (2.17)	-1.5%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.31	0.8%	\$ (6.29)	-10.4%	\$ (5.65)	-6.5%	\$ (6.38)	-2.0%

Appendix 1: Current 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	\$	36.55
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 - Approved on an Interim Basis	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 - Approved on an Interim Basis	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0071
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

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

Lakeland Power Distribution Ltd. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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EB-2021-0040

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	\$	41.57
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0122
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 - Approved on an Interim Basis	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 - Approved on an Interim Basis	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

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

Lakeland Power Distribution Ltd. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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EB-2021-0040

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	\$	250.14
Distribution Volumetric Rate	\$/kW	2.8637
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 - Approved on an Interim Basis	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 - Approved on an Interim Basis	\$/kW	(0.5240)
Retail Transmission Rate - Network Service Rate	\$/kW	2.8773
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0605

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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EB-2021-0040

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

Lakeland Power Distribution Ltd. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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EB-2021-0040

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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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	\$	11.91
Distribution Volumetric Rate	\$/kWh	0.0233
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 - Approved on an Interim Basis	\$/kWh	0.0017
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 - Approved on an Interim Basis	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0066
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

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

Lakeland Power Distribution Ltd. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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EB-2021-0040

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.

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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	\$	5.99
Distribution Volumetric Rate	\$/kW	20.8096
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 - Approved on an Interim Basis	\$/kW	(0.4740)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0473
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4651

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

Lakeland Power Distribution Ltd. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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EB-2021-0040

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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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	\$	2.21
Distribution Volumetric Rate	\$/kW	10.1516
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 - Approved on an Interim Basis	\$/kWh	0.0018
Rate Rider for Disposition of Deferral/Variance Accounts (2022) - effective until April 30, 2023 - Approved on an Interim Basis	\$/kW	(0.4556)
Retail Transmission Rate - Network Service Rate	\$/kW	2.0243
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4521

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

Lakeland Power Distribution Ltd. TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022
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EB-2021-0040

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)

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2022

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EB-2021-0040

SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

Arrears certificate	\$	15.00
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	\$	34.76

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

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 retailer	\$	107.88
Monthly Fixed Charge, per retailer	\$	43.08
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.07
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.64
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.64)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.54
Processing fee, per request, applied to the requesting party	\$	1.07
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)	\$	4.31
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)	\$	2.15

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	1.0817

Appendix 2: Proposed Tariff Sheet – Lakeland Power

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2023

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

EB-2022-0047

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	\$	37.70
Smart Metering Entity Charge - effective until December 31, 2023	\$	0.43
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0035)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0052

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	\$	42.88
Smart Metering Entity Charge - effective until December 31, 2023	\$	0.43
Distribution Volumetric Rate	\$/kwh	0.0126
Low Voltage Service Rate	\$/kwh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024		
Applicable only for Non-RPP Customers	\$/kwh	(0.0035)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kwh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024		
Applicable only for Class B Customers	\$/kwh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kwh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kwh	0.0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kwh	0.0030
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 k/w but less than 5,000 k/w. 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	\$	258.02
Distribution Volumetric Rate	\$/k/w	2.9539
Low Voltage Service Rate	\$/k/w	1.5720
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/k/wh	(0.0035)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/k/w	(0.2826)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/k/w	(0.0223)
Retail Transmission Rate - Network Service Rate	\$/k/w	2.9716
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/k/w	2.1180

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/k/wh	0.0030
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/k/wh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/k/wh	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	\$	12.29
Distribution Volumetric Rate	\$/kwh	0.0240
Low Voltage Service Rate	\$/kwh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kwh	(0.0033)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kwh	(0.0010)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kwh	(0.0001)
Retail Transmission Rate - Network Service Rate	\$/kwh	0.0068
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kwh	0.0048

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (wMS) - not including CBR	\$/kwh	0.0030
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	\$	6.18
Distribution Volumetric Rate	\$/kW	21.4651
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kW	(0.0194)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kW	(0.0442)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1145
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.5060

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	\$	2.28
Distribution Volumetric Rate	\$/kWh	10.4714
Low Voltage Service Rate	\$/kWh	1.1078
Rate Rider for Disposition of Global Adjustment Account (2023) - effective until April 30, 2024 Applicable only for Non-RPP Customers	\$/kWh	(0.0035)
Rate Rider for Disposition of Deferral/Variance Accounts (2023) - effective until April 30, 2024	\$/kWh	(0.2470)
Rate Rider for Disposition of Capacity Based Recovery Account (2023) - effective until April 30, 2024 Applicable only for Class B Customers	\$/kWh	(0.0208)
Retail Transmission Rate - Network Service Rate	\$/kWh	2.0906
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	1.4927

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	\$	34.76

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	\$	110.05
Monthly Fixed Charge, per retailer	\$	44.03
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.09
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.65
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.65)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.55
Processing fee, per request, applied to the requesting party	\$	1.09
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)	\$	4.40
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	\$	2.20

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 3: Bill Impacts – Lakeland Power

Customer Class: RESIDENTIAL SERVICE CLASSIFICATION									
RPP / Non-RPP:	RPP								
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	\$ 36.55	1	\$ 36.55	\$ 37.70	1	\$ 37.70	\$ 1.15	3.15%	
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-	
DRP Adjustment	\$ 750	750	\$ -	\$ -	750	\$ (0.84)	\$ (0.84)	-	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-	
Sub-Total A (excluding pass through)			\$ 36.55			\$ 36.86	\$ 0.31	0.85%	
Line Losses on Cost of Power	\$ 0.1034	54	\$ 5.61	\$ 0.1034	54	\$ 5.61	\$ -	0.00%	
Total Deferral/Variance Account Rate Riders	-\$ 0.0013	750	\$ (0.98)	-\$ 0.0007	750	\$ (0.53)	\$ 0.45	-46.15%	
CBR Class B Rate Riders	\$ -	750	\$ -	-\$ 0.0001	750	\$ (0.08)	\$ (0.08)	-	
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)	\$ 0.43	1	\$ 0.43	\$ 0.43	1	\$ 0.43	\$ -	0.00%	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 44.76			\$ 45.45	\$ 0.69	1.53%	
RTSR - Network	\$ 0.0071	804	\$ 5.71	\$ 0.0073	804	\$ 5.87	\$ 0.16	2.82%	
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	804	\$ 4.10	\$ 0.0052	804	\$ 4.18	\$ 0.08	1.96%	
Sub-Total C - Delivery (including Sub-Total B)			\$ 54.57			\$ 55.50	\$ 0.93	1.70%	
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)			\$ 135.53			\$ 136.45	\$ 0.93	0.68%	
HST	13%		\$ 17.62	13%		\$ 17.74	\$ 0.12	0.68%	
Ontario Electricity Rebate	17.0%		\$ (23.04)	17.0%		\$ (23.20)	\$ (0.16)	-	
Total Bill on TOU			\$ 130.10			\$ 130.99	\$ 0.89	0.68%	

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	\$ 41.57	1	\$ 41.57	\$ 42.88	1	\$ 42.88	\$ 1.31	3.15%
Distribution Volumetric Rate	\$ 0.0122	2000	\$ 24.40	\$ 0.0126	2000	\$ 25.20	\$ 0.80	3.28%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 65.97			\$ 68.08	\$ 2.11	3.20%
Line Losses on Cost of Power	\$ 0.1034	145	\$ 14.95	\$ 0.1034	145	\$ 14.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0013	2,000	\$ (2.60)	-\$ 0.0007	2,000	\$ (1.40)	\$ 1.20	-46.15%
CBR Class B Rate Riders	\$ -	2,000	\$ -	-\$ 0.0001	2,000	\$ (0.20)	\$ (0.20)	
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)	\$ 0.43	1	\$ 0.43	\$ 0.43	1	\$ 0.43	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 86.55			\$ 89.66	\$ 3.11	3.59%
RTSR - Network	\$ 0.0066	2,145	\$ 14.15	\$ 0.0068	2,145	\$ 14.58	\$ 0.43	3.03%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	2,145	\$ 10.08	\$ 0.0048	2,145	\$ 10.29	\$ 0.21	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 110.79			\$ 114.54	\$ 3.75	3.39%
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)			\$ 326.24			\$ 330.00	\$ 3.75	1.15%
HST	13%		\$ 42.41	13%		\$ 42.90	\$ 0.49	1.15%
Ontario Electricity Rebate	17.0%		\$ (55.46)	17.0%		\$ (56.10)	\$ (0.64)	
Total Bill on TOU			\$ 313.19			\$ 316.80	\$ 3.60	1.15%

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	\$ 250.14	1	\$ 250.14	\$ 258.02	1	\$ 258.02	\$ 7.88	3.15%
Distribution Volumetric Rate	\$ 2.8637	100	\$ 286.37	\$ 2.9539	100	\$ 295.39	\$ 9.02	3.15%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 536.51			\$ 553.41	\$ 16.90	3.15%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.5240	100	\$ (52.40)	-\$ 0.2826	100	\$ (28.26)	\$ 24.14	-46.07%
CBR Class B Rate Riders	\$ -	100	\$ -	-\$ 0.0223	100	\$ (2.23)	\$ (2.23)	
GA Rate Riders	\$ 0.0018	40,000	\$ 72.00	-\$ 0.0035	40,000	\$ (140.00)	\$ (212.00)	-294.44%
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)			\$ 713.31			\$ 540.12	\$ (173.19)	-24.28%
RTSR - Network	\$ 2.8773	100	\$ 287.73	\$ 2.9716	100	\$ 297.16	\$ 9.43	3.28%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.0605	100	\$ 206.05	\$ 2.1175	100	\$ 211.75	\$ 5.70	2.77%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,207.09			\$ 1,049.03	\$ (158.06)	-13.09%
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	\$ 0.0967	42,892	\$ 4,147.66	\$ 0.0967	42,892	\$ 4,147.66	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 5,522.28			\$ 5,364.22	\$ (158.06)	-2.86%
HST	13%		\$ 717.90	13%		\$ 697.35	\$ (20.55)	-2.86%
Ontario Electricity Rebate	17.0%		\$ -	17.0%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 6,240.17			\$ 6,061.56	\$ (178.61)	-2.86%

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	\$ 11.91		\$ -	\$ 12.29		\$ -	\$ -	
Distribution Volumetric Rate	\$ 0.0233	271	\$ 6.31	\$ 0.0240	271	\$ 6.50	\$ 0.19	3.00%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 6.31			\$ 6.50	\$ 0.19	3.00%
Line Losses on Cost of Power	\$ 0.1034	20	\$ 2.03	\$ 0.1034	20	\$ 2.03	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0013	271	\$ (0.35)	-\$ 0.0010	271	\$ (0.27)	\$ 0.08	-23.08%
CBR Class B Rate Riders	\$ -	271	\$ -	-\$ 0.0001	271	\$ (0.03)	\$ (0.03)	
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)			\$ 9.05			\$ 9.29	\$ 0.24	2.70%
RTSR - Network	\$ 0.0066	291	\$ 1.92	\$ 0.0068	291	\$ 1.98	\$ 0.06	3.03%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0047	291	\$ 1.37	\$ 0.0048	291	\$ 1.39	\$ 0.03	2.13%
Sub-Total C - Delivery (including Sub-Total B)			\$ 12.33			\$ 12.66	\$ 0.33	2.69%
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)			\$ 41.49			\$ 41.82	\$ 0.33	0.80%
HST	13%		\$ 5.39	13%		\$ 5.44	\$ 0.04	0.80%
Ontario Electricity Rebate	17.0%		\$ (7.05)	17.0%		\$ (7.11)	\$ (0.06)	
Total Bill on TOU			\$ 39.83			\$ 40.15	\$ 0.32	0.80%

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	\$ 5.99		\$ -	\$ 6.18		\$ -	\$ -	
Distribution Volumetric Rate	\$ 20.8096	0.225379	\$ 4.69	\$ 21.4651	0.225378788	\$ 4.84	\$ 0.15	3.15%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.225379	\$ -	\$ -	0.225378788	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 4.69			\$ 4.84	\$ 0.15	3.15%
Line Losses on Cost of Power	\$ 0.1034	6	\$ 0.61	\$ 0.1034	6	\$ 0.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.4740	0	\$ (0.11)	-\$ 0.0442	0	\$ (0.01)	\$ 0.10	-90.68%
CBR Class B Rate Riders	\$ -	0	\$ -	-\$ 0.0194	0	\$ (0.00)	\$ (0.00)	
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)			\$ 5.44			\$ 5.68	\$ 0.24	4.42%
RTSR - Network	\$ 2.0473	0	\$ 0.46	\$ 2.1145	0	\$ 0.48	\$ 0.02	3.28%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4651	0	\$ 0.33	\$ 1.5056	0	\$ 0.34	\$ 0.01	2.76%
Sub-Total C - Delivery (including Sub-Total B)			\$ 6.23			\$ 6.50	\$ 0.26	4.24%
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)			\$ 14.95			\$ 15.21	\$ 0.26	1.77%
HST	13%		\$ 1.94	13%		\$ 1.98	\$ 0.03	1.77%
Ontario Electricity Rebate	17.0%		\$ (2.54)	17.0%		\$ (2.59)	\$ (0.04)	
Total Bill on TOU			\$ 14.35			\$ 14.60	\$ 0.25	1.77%

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	\$ 2.21		\$ -	\$ 2.28		\$ -	\$ -	
Distribution Volumetric Rate	\$ 10.1516	0.093103	\$ 0.95	\$ 10.4714	0.093102843	\$ 0.97	\$ 0.03	3.15%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ -	0.093103	\$ -	\$ -	0.093102843	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 0.95			\$ 0.97	\$ 0.03	3.15%
Line Losses on Cost of Power	\$ 0.1034	2	\$ 0.25	\$ 0.1034	2	\$ 0.25	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.4556	0	\$ (0.04)	-\$ 0.2470	0	\$ (0.02)	\$ 0.02	-45.79%
CBR Class B Rate Riders	\$ -	0	\$ -	-\$ 0.0208	0	\$ (0.00)	\$ (0.00)	
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)			\$ 1.26			\$ 1.31	\$ 0.05	3.75%
RTSR - Network	\$ 2.0243	0	\$ 0.19	\$ 2.0906	0	\$ 0.19	\$ 0.01	3.28%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.4521	0	\$ 0.14	\$ 1.4923	0	\$ 0.14	\$ 0.00	2.77%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1.58			\$ 1.64	\$ 0.06	3.61%
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)			\$ 5.24			\$ 5.30	\$ 0.06	1.09%
HST	13%		\$ 0.68	13%		\$ 0.69	\$ 0.01	1.09%
Ontario Electricity Rebate	17.0%		\$ -	17.0%		\$ -	\$ -	
Total Bill on TOU			\$ 5.92			\$ 5.99	\$ 0.06	1.09%

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	\$ 36.55	1	\$ 36.55	\$ 37.70	1	\$ 37.70	\$ 1.15	3.15%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
DRP Adjustment	\$ -	215	\$ -	\$ -	215	\$ (0.84)	\$ (0.84)	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 36.55			\$ 36.86	\$ 0.31	0.85%
Line Losses on Cost of Power	\$ 0.1034	16	\$ 1.61	\$ 0.1034	16	\$ 1.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0013	215	\$ (0.28)	-\$ 0.0007	215	\$ (0.15)	\$ 0.13	-46.15%
CBR Class B Rate Riders	\$ -	215	\$ -	-\$ 0.0001	215	\$ (0.02)	\$ (0.02)	
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)	\$ 0.43	1	\$ 0.43	\$ 0.43	1	\$ 0.43	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 39.21			\$ 39.63	\$ 0.42	1.06%
RTSR - Network	\$ 0.0071	231	\$ 1.64	\$ 0.0073	231	\$ 1.68	\$ 0.05	2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	231	\$ 1.18	\$ 0.0052	231	\$ 1.20	\$ 0.02	1.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 42.02			\$ 42.51	\$ 0.49	1.16%
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)			\$ 65.41			\$ 65.89	\$ 0.49	0.74%
HST	13%		\$ 8.50	13%		\$ 8.57	\$ 0.06	0.74%
Ontario Electricity Rebate	17.0%		\$ (11.12)	17.0%		\$ (11.20)	\$ (0.08)	
Total Bill on TOU			\$ 62.79			\$ 63.26	\$ 0.47	0.74%

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	\$ 36.55	1	\$ 36.55	\$ 37.70	1	\$ 37.70	\$ 1.15	3.15%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
DRP Adjustment	\$ -	215	\$ -	\$ -	215	\$ (0.84)	\$ (0.84)	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 36.55			\$ 36.86	\$ 0.31	0.85%
Line Losses on Cost of Power	\$ 0.0967	16	\$ 1.50	\$ 0.0967	16	\$ 1.50	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0013	215	\$ (0.28)	\$ 0.0007	215	\$ (0.15)	\$ 0.13	-46.15%
CBR Class B Rate Riders	\$ -	215	\$ -	\$ 0.0001	215	\$ (0.02)	\$ (0.02)	-
GA Rate Riders	\$ 0.0018	215	\$ 0.39	\$ 0.0035	215	\$ (0.75)	\$ (1.14)	-294.44%
Low Voltage Service Charge	\$ 0.0042	215	\$ 0.90	\$ 0.0042	215	\$ 0.90	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.43	1	\$ 0.43	\$ 0.43	1	\$ 0.43	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 39.49			\$ 38.77	\$ (0.72)	-1.83%
RTSR - Network	\$ 0.0071	231	\$ 1.64	\$ 0.0073	231	\$ 1.68	\$ 0.05	2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	231	\$ 1.18	\$ 0.0052	231	\$ 1.20	\$ 0.02	1.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 42.31			\$ 41.65	\$ (0.65)	-1.54%
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								
Non-RPP Retailer Avg. Price	\$ 0.0967	215	\$ 20.79	\$ 0.0967	215	\$ 20.79	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 64.00			\$ 63.34	\$ (0.65)	-1.02%
HST	13%		\$ 8.32	13%		\$ 8.23	\$ (0.08)	-1.02%
Ontario Electricity Rebate	17.0%		\$ (10.88)	17.0%		\$ (10.77)	\$ (0.11)	-
Total Bill on Non-RPP Avg. Price			\$ 72.32			\$ 71.58	\$ (0.74)	-1.02%

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	\$ 36.55	1	\$ 36.55	\$ 37.70	1	\$ 37.70	\$ 1.15	3.15%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ -	\$ -	750	\$ (0.84)	\$ (0.84)	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 36.55			\$ 36.86	\$ 0.31	0.85%
Line Losses on Cost of Power	\$ 0.0967	54	\$ 5.24	\$ 0.0967	54	\$ 5.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0013	750	\$ (0.98)	\$ 0.0007	750	\$ (0.53)	\$ 0.45	-46.15%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ 0.0001	750	\$ (0.08)	\$ (0.08)	-
GA Rate Riders	\$ 0.0018	750	\$ 1.35	\$ 0.0035	750	\$ (2.63)	\$ (3.98)	-294.44%
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0042	750	\$ 3.15	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.43	1	\$ 0.43	\$ 0.43	1	\$ 0.43	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 45.75			\$ 42.46	\$ (3.29)	-7.19%
RTSR - Network	\$ 0.0071	804	\$ 5.71	\$ 0.0073	804	\$ 5.87	\$ 0.16	2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	804	\$ 4.10	\$ 0.0052	804	\$ 4.18	\$ 0.08	1.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 55.56			\$ 52.51	\$ (3.05)	-5.49%
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								
Non-RPP Retailer Avg. Price	\$ 0.0967	750	\$ 72.53	\$ 0.0967	750	\$ 72.53	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 131.22			\$ 128.17	\$ (3.05)	-2.32%
HST	13%		\$ 17.06	13%		\$ 16.66	\$ (0.40)	-2.32%
Ontario Electricity Rebate	17.0%		\$ (22.31)	17.0%		\$ (21.79)	\$ (0.52)	-
Total Bill on Non-RPP Avg. Price			\$ 148.28			\$ 144.84	\$ (3.45)	-2.32%

Customer Class:	RESIDENTIAL 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	\$ 36.55	1	\$ 36.55	\$ 37.70	1	\$ 37.70	\$ 1.15	3.15%
Distribution Volumetric Rate	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
DRP Adjustment		2000	\$ -		2000	\$ (0.84)	\$ (0.84)	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 36.55			\$ 36.86	\$ 0.31	0.85%
Line Losses on Cost of Power	\$ 0.0967	145	\$ 13.98	\$ 0.0967	145	\$ 13.98	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0013	2,000	\$ (2.60)	-\$ 0.0007	2,000	\$ (1.40)	\$ 1.20	-46.15%
CBR Class B Rate Riders	\$ -	2,000	\$ -	-\$ 0.0001	2,000	\$ (0.20)	\$ (0.20)	
GA Rate Riders	\$ 0.0018	2,000	\$ 3.60	-\$ 0.0035	2,000	\$ (7.00)	\$ (10.60)	-294.44%
Low Voltage Service Charge	\$ 0.0042	2,000	\$ 8.40	\$ 0.0042	2,000	\$ 8.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.43	1	\$ 0.43	\$ 0.43	1	\$ 0.43	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 60.36			\$ 51.07	\$ (9.29)	-15.39%
RTSR - Network	\$ 0.0071	2,145	\$ 15.23	\$ 0.0073	2,145	\$ 15.66	\$ 0.43	2.82%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0051	2,145	\$ 10.94	\$ 0.0052	2,145	\$ 11.15	\$ 0.21	1.96%
Sub-Total C - Delivery (including Sub-Total B)			\$ 86.53			\$ 77.88	\$ (8.65)	-9.99%
Wholesale Market Service Charge (WMS)	\$ 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	\$ 0.0967	2,000	\$ 193.40	\$ 0.0967	2,000	\$ 193.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 288.29			\$ 279.64	\$ (8.65)	-3.00%
HST	13%		\$ 37.48	13%		\$ 36.35	\$ (1.12)	-3.00%
Ontario Electricity Rebate	17.0%		\$ (49.01)	17.0%		\$ (47.54)	\$ (1.47)	-3.00%
Total Bill on Non-RPP Avg. Price			\$ 325.77			\$ 316.00	\$ (9.77)	-3.00%

