

**LAKEFRONT UTILITIES INC.**  
**2026 IRM APPLICATION**  
**EB-2025-0025**

Rates Effective: January 1, 2026

Submitted On: August 14, 2025





Lakefront  
Utilities  
Inc.

August 14<sup>th</sup>, 2025

BY RESS and EMAIL

Ritchie Murray  
Acting Registrar  
Ontario Energy Board  
2300 Yonge Street, 27th Floor  
Toronto, ON M4P 1E4  
[Registrar@oeb.ca](mailto:Registrar@oeb.ca)

Dear Mr. Murray,

**Re: EB-2025-0025 – Lakefront Utilities Inc.  
2026 IRM Rate Application**

Please find attached Lakefront Utilities Inc.'s Application for Electricity and Distribution Rates and Charges effective January 1, 2026.

The application includes an electronic filing through the Board's web portal ("RESS") and is comprised of:

- 2026 IRM Rate Generator Model
- 2026 Commodity Analysis Workform
- IRM Checklist

Should the board have questions regarding this matter, please contact Danielle Wakelin at [regulatory@lusi.on.ca](mailto:regulatory@lusi.on.ca).

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "DW", is positioned above the printed name of the sender.

Danielle Wakelin  
Manager of Regulatory Compliance  
Lakefront Utilities Inc.

Cc: Dereck C. Paul – President & CEO

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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 Lakefront Utilities Inc. for an Order or Orders pursuant to section 78 of the Ontario Energy Board Act, 1998 approving or fixing just and reasonable rates and other service charges for the distribution of electricity and related matters as of January 1, 2026.*

The “Applicant” is Lakefront Utilities Inc. (LUI/Lakefront). The Applicant is a licensed electricity distributor operating pursuant to electricity distribution license ED-2002-0545. The Applicant distributes electricity to over 11,000 customers within its licensed service territory in the Town of Cobourg and the Village of Colborne, which is comprised of over 65% residential customers while approximately 10% are small business or industrial-based.

LUI is incorporated under the Business Corporation Act on April 12, 2000. The Shareholders of LUI are the Town of Cobourg and the Village of Colborne. The population of the Municipality of Cobourg is approximately 20,000 and the Village of Colborne is approximately 2,000. In addition to residential, small business and industrial customers, the remainder of the utility’s customer base is comprised of Sentinel Lighting, Streetlighting, and Unmetered Scattered Load.

LUI hereby applies to the Ontario Energy Board (the OEB) pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the “OEB Act”) for approval of its proposed distribution rates and other charges, effective January 1, 2026, based on a 2026 Incentive Rate Mechanism (IRM) application.

Unless otherwise identified in the Application, LUI followed Chapter 3 of the OEB’s Filing Requirements for Electricity Distribution Rate Application dated June 19, 2025 (originally issued on October 13, 2016).

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**

Lakefront Utilities Inc. (LUI/Lakefront) hereby applies to the Ontario Energy Board (the Board/OEB) for approval of Distribution Rates effective January 1<sup>st</sup>, 2026. LUI applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix B of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

LUI has followed Chapter 3 of the Board's Filing Requirements for Transmission and Distribution Applications dated June 19, 2025, 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 and Low Voltage Charges Guideline, issued March 31<sup>st</sup>, 2025, to prepare this application.

If the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of January 1, 2026, LUI requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2026 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2026 distribution rates and charges, LUI requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

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

In the preparation of this application, LUI has used the 2026 IRM Rate Generator (Version 4.0) issued on July 17, 2025. During this proceeding, LUI is proposing disposition of its 2024 Group One variance accounts. The 2026 IRM Rate Generator model was pre-populated with distributor-specific data for LUI, including the most recent tariff of rates and charges, load and customer data and Group 1 DVA balances. LUI confirms that the tariff of rates and charges is accurate, as included in Tab 2 of the model and confirms the accuracy of the pre-populated billing determinates and customer volume, as included in Tab 4 of the model.

## **Price Cap Adjustment**

LUI selected the Price Cap Incentive Rate-Setting (Price Cap IR) option to adjust its fixed and volumetric 2026 rates. The Price Cap IR methodology provides a mechanistic and formulaic adjustment to distribution rates and charges between Cost of Service applications. LUI acknowledges that the Board released an update on June 11, 2025, for an Input Price Index of 3.70%.

## **Revenue-to-Cost Ratio Adjustments**

As detailed in LUI's 2022 Cost of Service application (EB-2021-0039), LUI is not seeking a Revenue-to-Cost ratio adjustment.

## **Residential Rate Design**

LUI confirms that it has not diverged from the Board's model concept or modified the Rate Model. LUI also confirms that the model correctly calculates 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 and Low Voltage Charges Guideline revised on March 31st, 2025.

## **Deferral and Variance Accounts**

LUI has completed Tab 3 – 2024 Continuity Schedule and confirms that the entries in column BT, representing Group 1 Deferral and Variance Account balances as of December 31, 2024, are accurate. The total claim is a debit balance of -\$354,530 and exceeds the pre-set disposition threshold of \$0.001 per kWh.

## **Specific Service Charge and Loss Factors**

Continuance of Rate Riders and Adders for which the sunset date has not yet been reached and continuance of the Specific Services charges and Loss Factors as approved in LUI's 2022 Cost of Service Application (EB-2021-0039).

## **Disposition of LRAMVA**

LUI is not seeking to recover residual balances in its LRAMVA variance accounts in this proceeding. (3.2.7.2)

## **Tax Change**

LUI is not applying for a tax change rate rider. (3.2.8)

## **Z-Factor**

This application does not include claims for Z-factor (3.2.9)

### **3.1.2 (2) Contact Information**

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

Danielle Wakelin, Manager of Regulatory Compliance

Tel: 905-372-2193 extension: 5256

Email: [regulatory@lusi.on.ca](mailto:regulatory@lusi.on.ca)

### **3.1.2 (3) Completed Models and Supplementary Workforms**

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

- 2026 IRM Rate Generator Model (Version 4.0) issued on July 17, 2025
- Commodity Accounts Analysis Workform on July 4, 2025
- IRM Checklist issued on July 7, 2025

### **3.1.2 (4) Current Tariff Sheet**

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



### **3.1.2 (5) Supporting Documentation**

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

### **3.1.2 (6) Groups Affected by Application**

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

### **3.1.2 (7) Internet Address**

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

<https://www.lakefrontutilities.com/rates/>

### **3.1.2 (8) Accuracy of Billing Determinants**

LUI confirms that the billing determinants used in the pre-populated models is accurate.

### **3.1.2 (9) PDF Format**

LUI confirms that an electronic copy of the application in searchable/unrestricted PDF format has been filed through the Board's web portal at [www.errr.oeb.gov.on.ca](http://www.errr.oeb.gov.on.ca).

### **3.1.2 (10) IRM Checklist**

The excel version of the completed 2026 IRM checklist is being filed in conjunction with this application.

### **3.1.2 (11) Certification of Evidence**

As President and CEO of Lakefront Utilities Inc. I certify that, to the best of my knowledge, the evidence filed in LUI's Incentive Rate-Setting Application is accurate, complete, and consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised on June 19, 2025.

I 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.

Further, I confirm that documents filed in support of Lakefront's referenced application do not include any personal information (as 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,



Dereck C. Paul  
President and CEO  
Lakefront Utilities Inc.

### 3.2.1 Annual Adjustment Mechanism

Based on the most recent PEG Report, issued on July 18, 2023, the OEB has updated the stretch factor assignments for 2023. LUI was moved to Stretch Factor Group I with a stretch factor assignment of 0.00%. For the period from 2020 to 2022, LUI's average actual benchmarked costs were 28.4%.

Furthermore, as part of the Renewed Regulatory Framework for Electricity Distributors (RRFE) the Board initiated a review of utility performance per the "Defining and Measuring Performance of Electricity Transmitters and Distributors (EB-2010-0379)" proceeding. As part of this proceeding the Board contracted Pacific Economics Group Research, LLC (PEG) to prepare a report to the Board, "Empirical Research in Support of Incentive Rate Setting in Ontario: Report to the Ontario Energy Board". The original PEG Report was issued on May 3, 2013, and established the parameters for use to determine the Price Cap Index for the 4<sup>th</sup> Generation IRM including: a productivity factor of 0.00% was established, the approach to determine the Industry Specific Inflation Factor (replacing the 3<sup>rd</sup> Generation IRM GDP-IPI inflation factor) was established but has not yet been determined for 2025 IRM filers.

Consistent with the policy determinations set out in the Report of the Board on Rate Setting Parameters and Benchmarking under the RRFE for Ontario's Electricity Distributors (EB-2010-0379) (Issued November 21, 2013, and updated December 4, 2013), the OEB has calculated the value of the inflation factor for incentive rate setting under the Price Cap IR and Annual Index plans, for rate changes effective in 2025, to be 3.70%. The derivation of this is shown in the following table.

**Table 1: 2024 Input Price Index – Board Issued June 11, 2025**

**Table 1: Non-Labour Component - GDP-IPI (FDD) – National**

Year	Q1	Q2	Q3	Q4	Annual	Annual % Change	Weight
2023	118.7	120.1	121.1	122.5	120.600		
2024	122.8	124.3	125.2	126.0	124.575	3.2%	70%

**Table 2: Labour Component – AWE – All Employees – Ontario**

Year	Annual	Annual % Change	Weight
2023	\$1,232.27		
2024	\$1,293.52	4.9%	30%

**Table 3: Resultant Values – Annual Growth for the 2-Factor IPI Formula**

Year	Annual GDP-IPI % Change (Table 1)	Weight	AWE % Change (Table 2)	Weight	Annual IPI	Annual % Change
2023					129.6	
2024	3.2%	70%	4.9%	30%	134.5	3.7%

The price cap adjustment as determined in the 2026 IRM Rate Generator Model submitted with this application is based on a Price Cap Index of 3.70%, which has been used to determine the 2026 Distribution Rates, as follows:

1. Price Escalator of 3.70%
2. Minus a Productivity Factor of 0.0%
3. Minus a Stretch Factor of 0.00% based on LUI's July 2022 OEB approved Stretch Factor Group I, and
4. The resulting Price Cap Index of 3.70%

LUI proposes 2026 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 2026 Rate Generator Model.

Proposed distribution rates appear in Proposed Tariff of Rates and Charges – Appendix B, based on the 3.70% 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.

LUI is not proposing to adjust its revenue to cost ratios in this proceeding as its revenue to cost ratios were adjusted and set as part of the 2022 Cost of Service Application – EB-2021-0039.

### 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.

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

### 3.2.4 Retail Transmission Rates

LUI is charged Ontario Uniform Transmission Rates (UTR) by Hydro One Networks, and in turn has Board approved retail transmission service rates to charge end user customers in order to recover the expenses. Based on Hydro One Networks most recent Decision and Rate Order of the Board in the EB-2016-0081 proceeding, the UTRS's effective January 1, 2025, are:

- \$6.37/kW/mth for Network Service Rate
- \$1.00/kW/mth for Line Connection Service Rate
- \$3.39/kW/mth for Transformation Connection Service Rate

LUI understands that the model will be updated by the OEB staff with the 2026 rates once they are available.

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

The billing determinants used on Tab 10: RTSR Current Rates of the 2026 IRM Rate Generator Model are derived from Tab 4, which align with RRR 2.1.5 Performance Based Regulation filing for the annual consumption.

The OEB has provided a model for electrical distributors to calculate and predict the distributor's specific RTSRs based on a comparison of historical transmission costs adjusted for the new UTR levels and the revenues generated under existing RTSRs. LUI has completed the model and included the 2024 historical RTSR Network and RTSR Connection data on Tab 12: RTSR – Historical Wholesale of the 2026 IRM Rate Generator Model. LUI acknowledges that parties to the proceeding will have an opportunity to review the resulting rates as part of the rate process.

### **EVC Rate**

LUI has incorporated the new Electric Vehicle Charging (EVC) rate within the RSTR rate class in accordance with the OEB's approved rate design. This rate, issued by the OEB on January 7, 2025, reflects the parameters and structure established by the Board and will be applied to eligible electric vehicle charging station accounts as defined in the applicable tariff

**Table 2: Summaries of Retail Transmission Rate Changes**

A summary of the current and proposed RTSRs from the 2026 IRM Rate Generator are provided in the table below:

Network Service Rate				
Rate Class	Unit	Current (2025) RTSR Network	Proposed (2026) RTSR Network	Increase (Decrease)
Residential	kWh	0.0104	0.0104	0.00%
GS<50 kW	kWh	0.0096	0.0096	0.00%
GS 50-2999 kW	kW	3.8496	3.8528	0.08%
GS 50-2999 kW EV	kW	0.6544	0.6550	0.09%
GS 3000-4999 kW	kW	4.3058	4.3094	0.08%
GS 3000-4999 kW EV	kW	0.7320	0.7326	0.08%
USL	kWh	0.0109	0.0109	0.00%
Sentinel Lighting	kW	2.9178	2.9202	0.08%
Street Lighting	kW	2.9036	2.9060	0.08%

Line & Transformation Connection Rate				
Rate Class	Unit	Current (2025) RTSR Connection	Proposed (2026) RTSR Connection	Increase (Decrease)
Residential	kWh	0.0083	0.0083	0.00%
GS<50 kW	kWh	0.0075	0.0075	0.00%
GS 50-2999 kW	kW	2.9809	2.9911	0.34%
GS 50-2999 kW EV	kW	0.5068	0.5085	0.34%
GS 3000-4999 kW	kW	3.516	3.5281	0.34%
GS 3000-4999 kW EV	kW	0.5977	0.5998	0.35%
USL	kWh	0.0091	0.0091	0.00%
Sentinel Lighting	kW	2.3526	2.3607	0.34%
Street Lighting	kW	2.3047	2.3126	0.34%

Distributors charge retail transmission service rates to their customers to recover the amounts they pay to a transmitter, a host distributor or both for transmission services. All transmitters charge Uniform Transmission Rates approved by the OEB to distributors connected to the transmission system. Host distributors charge host-RTSRs to distributors embedded within the host's distribution system.

Lakefront is fully embedded within Hydro One Networks Inc.'s distribution system and is requesting approval to reduce the RTSRs it charges its customers to reflect the rates that it pays for transmission services.

**Table 2.1: Summary of Retail Transmission Billed kW**

Unit	2023 RTSR Connection	2024 RTSR Connection	Increase (Decrease)
kWh	457,832.84	459,745.32	0.42 %

### 3.2.5 Low Voltage Service Rates

Lakefront's 2024 low voltage costs charged by Hydro One are \$813,832.05. Considering Lakefront's low voltage charge was updated as part of the 2022 Cost of Service Application (EB-2021-0039), Lakefront does not consider it necessary to provide:

- Actual low voltage costs for the last five historical years and year-over-year variances.
- Support for the updated low voltage costs.
- Allocation of low voltage costs to customer classes.
- Proposed low voltage rates by customer class.



### 3.2.6 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 Accounts 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, 2024, to determine if the threshold has been exceeded. Lakefront's total claim of -\$354,530 exceeds the threshold; therefore, the Group 1 account balances have been requested for disposition over a one-year period.

Table 3 below summarizes the Group 1 Account balances proposed for disposition.

**Table 3: Deferral and Variance Account Disposition Balances**

		2025				Projected Interest on Dec-31-2025 Balances			
Account Descriptions	Account Number	Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Principal Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Closing Interest Balances as of Dec 31, 2023 Adjusted for Disposition during 2025	Projected Interest from Jan 1, 2025 to Dec 31, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 <sup>2</sup>	Projected Interest from Jan 1, 2025 to Apr 30, 2025 on Dec 31, 2024 balance adjusted for disposition during 2025 <sup>2</sup>	Total Interest	Total Claim
Group 1 Accounts									
LV Variance Account	1550	(467,895)	(35,059)	(907,023)	(80,934)	(29,750)		(110,684)	(1,017,707)
Smart Metering Entity Charge Variance Account	1551	(21,576)	(1,498)	(4,723)	419	(155)		264	(4,459)
RSVA - Wholesale Market Service Charge <sup>a</sup>	1580	(257,931)	(18,338)	(264,893)	(22,580)	(8,688)		(31,268)	(296,161)
Variance WMS – Sub-account CBR Class A <sup>b</sup>	1580	0		(2,534)	0	(83)		(83)	0
Variance WMS – Sub-account CBR Class B <sup>b</sup>	1580	30,215	1,368	108,361	2,968	3,554		6,522	114,883
RSVA - Retail Transmission Network Charge	1584	135,346	9,923	191,090	(3,615)	6,268		2,652	193,743
RSVA - Retail Transmission Connection Charge	1586	213,519	15,395	(372,834)	(12,789)	(12,229)		(25,018)	(397,852)
RSVA - Power <sup>c</sup>	1588	576,786	75,884	509,556	18,482	16,713		35,196	544,751
RSVA - Global Adjustment <sup>d</sup>	1589	174,683	(66,739)	495,352	(3,327)	16,248		12,921	508,273
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595			0	0			0	0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595			189,290	374,753			374,753	0
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595			(10,900)	41,551			41,551	0
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>3</sup>	1595			722,939	125,568			125,568	0
Disposition and Recovery/Refund of Regulatory Balances (2025) <sup>3</sup>	1595								0
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>									
				0	0			0	0
RSVA - Global Adjustment requested for disposition	1589	174,683	(66,739)	495,352	(3,327)	16,248	0	12,921	508,273
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		208,464	47,675	158,329	443,824	(24,370)	0	419,453	(862,002)
Total Group 1 Balance requested for disposition		383,147	(19,064)	653,680	440,497	(8,123)	0	432,374	(354,530)
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568			0	0			0	0
Total Group 1 balance including Account 1568 requested for disposition		383,147	(19,064)	653,680	440,497	(8,123)	0	432,374	(354,530)

#### Threshold Test

Total Claim (including Account 1568)	(\$354,530)
Total Claim for Threshold Test (All Group 1 Accounts)	(\$354,530)
Threshold Test (Total claim per kWh) <sup>2</sup>	(\$0.0015)

**Table 4: Explanation of Variance Between Proposed Disposition RRR**

Account Descriptions	Account Number	1-2025 Balances		Account Disposition: Yes/No?	2.1.7 RRR <sup>5</sup> As of Dec 31, 2024	Variance RRR vs. 2024 Balance (Principal + Interest)
		Total Interest	Total Claim			
<b>Group 1 Accounts</b>						
LV Variance Account	1550	(110,684)	(1,017,707)		(1,490,909)	2
Smart Metering Entity Charge Variance Account	1551	264	(4,459)		(27,381)	(3)
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(31,268)	(296,161)		(423,382)	140,360
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580	(83)	0		(2,552)	(18)
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	6,522	114,883		142,911	(0)
RSVA - Retail Transmission Network Charge	1584	2,652	193,743		332,743	(1)
RSVA - Retail Transmission Connection Charge	1586	(25,018)	(397,852)		(156,707)	2
RSVA - Power <sup>4</sup>	1588	35,196	544,751		1,180,708	1
RSVA - Global Adjustment <sup>4</sup>	1589	12,921	508,273		599,969	(0)
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595	0	0	No	0	0
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595	374,753	0	No	564,041	(2)
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595	41,551	0	No	30,651	0
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>3</sup>	1595	125,568	0	No	848,507	0
Disposition and Recovery/Refund of Regulatory Balances (2025) <sup>3</sup>						
<i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595	0	0	No		0
<b>RSVA - Global Adjustment requested for disposition</b>	<b>1589</b>	<b>12,921</b>	<b>508,273</b>		<b>599,969</b>	<b>(0)</b>
<b>Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition</b>		<b>419,453</b>	<b>(862,802)</b>		<b>858,271</b>	<b>(20)</b>
<b>Total Group 1 Balance requested for disposition</b>		<b>432,374</b>	<b>(354,530)</b>		<b>1,458,240</b>	<b>(20)</b>
<b>LRAM Variance Account (only input amounts if applying for disposition of this account)</b>	<b>1568</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>
<b>Total Group 1 balance including Account 1568 requested for disposition</b>		<b>432,374</b>	<b>(354,530)</b>		<b>1,458,240</b>	<b>(20)</b>

The variance between the 2026 IRM Rate Generator Model and the RRR filing for Account 1580 – RSVA Wholesale Market Service Charge is due to an error in the RRR 2.1.7 filing. Specifically, the sub-accounts pertaining to Class A and Class B customers were inadvertently combined and reported under this account. This reporting discrepancy does not impact the disposition amount being claimed in this application.

## Report on Accuracy Improvements in Accounts 1588 and 1589 Compliance

In accordance with the Ontario Energy Board’s July 31, 2025 Decision and Rate Order, Lakefront Utilities Inc. has prepared and compiled the report below outlining the steps taken to implement effective and adequate controls, as requested by the Board. This report details measures designed to ensure the accuracy of settlements and the balances in Accounts 1588 and 1589, and to maintain ongoing compliance with all applicable regulatory requirements

### Accuracy Improvements - Accounts 1588 and 1589 Compliance Report

#### 1. Introduction

Lakefront Utilities Inc. (“Lakefront”) is committed to full compliance with the Ontario Energy Board’s (OEB) requirements for the accurate calculation, recording, and reporting of balances in the RSVA Power (Account 1588) and RSVA Global Adjustment (Account 1589). This report outlines the measures taken to address past findings,

strengthen internal controls, and enhance accuracy in filing requirements. It also confirms the implementation of billing practices for Global Adjustment (GA) charges based on actuals, effective January 1, 2025.

## **2. Compliance Framework**

Lakefront has implemented its processes in alignment with:

- Filing Requirements for Electricity Distribution Rate Applications, Chapter 3 – Incentive Rate-Setting Applications (including Deferral and Variance Accounts treatment)
- OEB Accounting Procedures Handbook (APH) and related guidance for Accounts 1588 and 1589
- OEB Accounting Guidance – February 21, 2019 and associated Illustrative Commodity Model
- Guidance on GA Analysis Workform to support annual IRM and Cost of Service filings

## **3. Actions Taken Following OEB Inspections**

Following the OEB's December 2022 inspection and the February 2025 follow-up inspection, Lakefront has:

### **3.1 Corrected Historical Balances**

- Recalculated 2016–2023 balances in Accounts 1588 and 1589 using actual RPP and non-RPP consumption volumes.
- Applied accrual accounting in accordance with O. Reg. 430/04 for all periods under review.
- Completed reconciliations to ensure balances align with supporting source data and the OEB model.
- This information was submitted to OEB during the Follow up Inspection of Group 1 Deferral and Variance Accounts 1588 and 1589. Lakefront received the Inspection Report, Dated February 2025 from the OEB finding the reallocation of costs, RPP settlements, balances, consumption volumes and percentages of RPP and Non-RPP volumes to be fully implemented.

### **3.2 Strengthened Internal Controls**

- information was submitted to OEB during the Follow up Inspection of Group 1 Deferral and Variance Accounts 1588 and 1589. Lakefront received the Inspection Report, Dated February 2025 from the OEB finding the internal controls strengthening had been partially implemented. Additional controls recommended were additional management review.

Lakefront has added the following controls:

- Implemented management review and sign-off prior to submission of RPP settlement data to the IESO.
- Implemented regulatory managers review, data analysts review and Director of Finances review of formulas, calculation methods and worksheets used in relation to filings with IESO for RPP settlement at a minimum annually.
- Enhanced variance analysis procedures using the GA Analysis Workform throughout the year and during year end reconciliations to verify settlement amounts against IESO invoice data.
- Established reconciliation processes mapping RSVA account balances to general ledger accounts and internal records.

#### **4. Implementation of Billing on Actual GA**

Effective January 1, 2025, Lakefront transitioned from billing non-RPP Class B customers using 1st or 2nd GA estimates to billing on actual GA amounts. This change:

- Eliminates estimate-to-actual variances for GA charges to customers.
- Improves alignment between GA revenues and IESO settlement costs.
- Reduces volatility in Account 1589 and improves settlement accuracy.

#### **5. Ongoing Compliance Measures**

To ensure sustained compliance:

- Monthly variance analysis and reconciliation of Accounts 1588 and 1589.
- Quarterly management review of RPP settlement processes. As well as in-depth review by two additional qualified individuals at least annually as mentioned above.
- Annual internal review of GA Analysis Workform and supporting data prior to filing with the OEB.
- Documentation of all adjustments with clear audit trails.

#### **6. Conclusion**

Lakefront has taken significant and measurable steps to address past compliance issues with Accounts 1588 and 1589, in line with OEB guidelines and inspection recommendations. The adoption of actual GA billing in 2025 further strengthens accuracy and transparency, ensuring that customer charges and regulatory filings reflect true settlement amounts.

Lakefront respectfully submits this report to the Ontario Energy Board as evidence of its commitment to regulatory compliance, process improvement, and customer fairness.

### **3.2.6.3 Commodity Accounts 1588 and 1589**

On February 21, 2019, the OEB issued its letter entitled Accounting Guidance related to Accounts 1588 Power and 1589 Global Adjustment as well as the related accounting guidance (“Accounting Guidance”). The Accounting Guidance was effective January 1, 2019 and was to be implemented by August 31, 2019. LUI confirms it is now following the OEB’s Accounting Guidance regarding the commodity pass through accounts for Accounts 1588 RSVA – Power and 1589 RSVA – Global Adjustment. The Account 1588 and 1589 balances in were last approved for disposition, covering the year ended December 31, 2023, on a final basis, as part of LUI’s 2025 IRM Application (EB-2024-0038) on July 31, 2025.

### **Commodity Analysis Workform Summary**

As stated in the Filing Requirements, all distributors are required to complete and submit the Commodity Analysis Workform for each year that has not previously been approved by the OEB for disposition. Further, as discussed in section 3.1.1(3) of the Application, LUI has completed the Commodity Analysis Workform for the fiscal year 2024.

### **3.2.6.4 Capacity Based Recovery**

LUI has followed the approach identified in the Filing Requirements to address the disposition of CBR variances. A separate rate rider has been calculated in Tab 6.2.CBR B in the Rate Generator model to dispose the balance over the default period of one year. The Rate Generator model allocated the portion of Account 1580, Sub-account CBR Class B to customers who transitioned between Class A and Class B based on customer specific consumption levels. LUI 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.

### **3.2.6.5 Disposition of Account 1595**

Lakefront confirms that the 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. Lakefront is not requesting the disposition of any Account 1595 balances.

### **3.2.7 LRAM Variance Account (LRAMVA)**

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

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

LUI is not applying for an LRAM Disposition in this application.

### **3.2.8 Tax Changes**

Lakefront has completed the 2026 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 savings implemented since the 2022 Cost of Service Decision (EB-2021-0039). Under the 4th Generation IRM, the Board determined 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 based on the most recent Board-approved base year distribution revenue.

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

### **3.2.9 Z-Factor Claims / Advanced Capital Module**

Lakefront is not applying for recovery through the Advanced Capital Module or Z-Factor in this proceeding.

### 3.2.10 Off-Ramps

LUI's current distribution rates were rebased and approved by the OEB in 2022 and included an expected (deemed) regulatory return on equity (ROE) of 8.66%. The OEB allows a distributor to earn within +/- 3% of the expected return on equity.

Table 5 shows the return on equity achieved each year, compared to the approved OEB deemed rate.

**Table 5: Summary of ROE**

Year	Approved ROE	Achieved ROE	Over (Under) Earned
2024	8.66%	6.60%	(2.06%)
2023	8.66%	4.27%	(4.39%)
2022	8.66%	10.87%	2.21%
2021	8.78%	5.92%	(2.86%)
2020	8.78%	5.49%	(3.29%)
2019	8.78%	7.58%	(1.20%)
2018	8.78%	7.76%	(1.02%)
2017	8.78%	6.57%	(2.21%)
2016	9.12%	7.72%	(1.40%)
2015	9.12%	7.69%	(1.43%)
2014	9.12%	6.50%	(2.62%)
2013	9.12%	9.20%	0.08%
2012	9.12%	11.40%	2.28%
2011	8.57%	8.64%	0.07%

The actual return on equity achieved by Lakefront Utilities Inc. for 2024 was 6.60%, which is within the Ontario Energy Board's deemed 2022 approved rate of return parameters, specifically the deadband range of 5.33% to 11.66%

## Bill Impacts

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

LUI has included bill impacts for the following classes:

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

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

**Table 6: Summary of Bill Impacts**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.81	2.9%	\$ (4.96)	-12.6%	\$ (4.96)	-9.2%	\$ (4.95)	-3.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 1.59	2.8%	\$ (15.81)	-17.7%	\$ (15.81)	-11.8%	\$ (15.79)	-4.0%
GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 27.53	2.9%	\$ (219.63)	-11.5%	\$ (216.95)	-6.6%	\$ (245.15)	-1.4%
GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 375.37	2.9%	\$ 1,769.45	7.4%	\$ 1,813.75	3.9%	\$ 2,049.54	0.7%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.63	2.9%	\$ (3.76)	-12.4%	\$ (3.76)	-8.8%	\$ (3.76)	-3.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.29	2.9%	\$ (0.50)	-4.5%	\$ (0.50)	-4.1%	\$ (0.50)	-2.5%
STREET LIGHTING SERVICE CLASSIFICATION -	kW	\$ 0.07	2.8%	\$ (0.21)	-6.8%	\$ (0.21)	-6.0%	\$ -	0.0%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 0.81	2.9%	\$ (2.41)	-5.5%	\$ (2.41)	-4.1%	\$ (2.72)	-1.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.81	2.9%	\$ (2.29)	-6.8%	\$ (2.29)	-5.8%	\$ (2.29)	-3.2%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 0.81	2.9%	\$ (1.28)	-3.6%	\$ (1.28)	-3.1%	\$ (1.44)	-1.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kWh	\$ 1.44	2.8%	\$ (5.96)	-6.7%	\$ (5.96)	-4.8%	\$ (6.73)	-1.3%



**Index to Appendices**

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

Appendix A	Current Tariff Sheet
Appendix B	Proposed Tariff Sheet
Appendix C	Bill Impacts

|

## **Appendix A: Current Tariff Sheet**

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2025**

**Implementation Date August 1, 2025**

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

**EB-2024-0038**

### RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	27.76
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$	1.34
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.36
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$	0.22
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0051
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0019
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

# Lakefront Utilities Inc.

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### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

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EB-2024-0038

### GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.71
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$	1.40
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.37
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$	0.22
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0106
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$/kWh	0.0006
Low Voltage Service Rate	\$/kWh	0.0046
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0024
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kWh	0.0012
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kWh	0.0001
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

# Lakefront Utilities Inc.

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EB-2024-0038

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

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### GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of 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.

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 specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	104.46
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$	5.08
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	1.33
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$	0.80

# Lakefront Utilities Inc.

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Distribution Volumetric Rate	\$/kW	4.1700
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$/kW	0.2029
Low Voltage Service Rate	\$/kW	1.8420
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.9520
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.1475
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.4584
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.0533
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$/kW	0.0320
Retail Transmission Rate - Network Service Rate	\$/kW	3.8496
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9809

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

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

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EB-2024-0038

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

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of 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.

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 specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6,255.22
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$	304.30
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	79.46
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$	47.68

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2025**

**Implementation Date August 1, 2025**

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

**EB-2024-0038**

Distribution Volumetric Rate	\$/kW	2.3155
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$/kW	0.1127
Low Voltage Service Rate	\$/kW	2.1726
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	1.0883
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.5004
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.0296
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$/kW	0.0178
Retail Transmission Rate - Network Service Rate	\$/kW	4.3058
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.5160

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

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2025**

**Implementation Date August 1, 2025**

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

**EB-2024-0038**

### UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	11.15
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$	0.55
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.14
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$	0.08
Distribution Volumetric Rate	\$/kWh	0.0166
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$/kWh	0.0008
Low Voltage Service Rate	\$/kWh	0.0057
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kWh	0.0025
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kWh	0.0004
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kWh	0.0012
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kWh	0.0002
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date August 1, 2025

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

EB-2024-0038

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date August 1, 2025

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EB-2024-0038

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.72
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$	0.32
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.09
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$	0.05
Distribution Volumetric Rate	\$/kW	15.3139
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$/kW	0.7449
Low Voltage Service Rate	\$/kW	1.4538
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.9080
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.1396
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.4035
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.1967
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$/kW	0.1180
Retail Transmission Rate - Network Service Rate	\$/kW	2.9178
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3526

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date August 1, 2025

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approved schedules of Rates, Charges and Loss Factors

EB-2024-0038

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

**Effective Date January 1, 2025**

**Implementation Date August 1, 2025**

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**EB-2024-0038**

### STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	2.11
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$	0.10
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.03
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$	0.02
Distribution Volumetric Rate	\$/kW	5.5437
Rate Rider for Recovery of Forgone Distribution Revenue (Jan-Jul 2025) - effective until December 31, 2025	\$/kW	0.2696
Low Voltage Service Rate	\$/kW	1.4240
Rate Rider for Disposition of Global Adjustment Account (2025) - effective until December 31, 2025 Applicable only for Non-RPP Customers	\$/kWh	0.0036
Rate Rider for Disposition of Deferral/Variance Accounts (2025) - effective until December 31, 2025	\$/kW	0.9299
Rate Rider for Disposition of Capacity Based Recovery Account (2025) - effective until December 31, 2025 Applicable only for Class B Customers	\$/kW	0.1514
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.4522
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.0710
Rate Rider for Recovery of Forgone Incremental Capital Module Revenue (May-Jul 2025) - effective until December 31, 2025	\$/kW	0.0426
Retail Transmission Rate - Network Service Rate	\$/kW	2.9036
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3047

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

Implementation Date August 1, 2025

This schedule supersedes and replaces all previously  
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EB-2024-0038

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

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EB-2024-0038

### microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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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)

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

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EB-2024-0038

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

#### Non-Payment of Account

Late payment - per month (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

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	39.14
Interval meter load management tool charge \$/month	\$	110.00
Service charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	60.00

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

Effective Date January 1, 2025

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EB-2024-0038

### 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 the 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	\$	121.23
Monthly fixed charge, per retailer	\$	48.50
Monthly variable charge, per customer, per retailer	\$/cust.	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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)	\$	4.85
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)	\$	2.42

### 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	1.0388
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0288

## **Appendix B: Proposed Tariff Sheet**

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

2025-EB-0025

## RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to an account taking electricity at 750 volts or less where the electricity is used exclusively in a separately metered living accommodation. Customers shall be residing in single-dwelling units that consist of a detached house or one unit of a semi-detached, duplex, triplex or quadruplex house, with a residential zoning. Separately metered dwellings within a town house complex or apartment building also qualify as residential customers. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	28.79
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.36
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0051
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0042)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0006
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kWh	0.0012
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

2025-EB-0025

## GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account taking electricity at 750 volts or less whose monthly average peak demand is less than, or is forecast to be less than, 50 kW. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.77
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.37
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0110
Low Voltage Service Rate	\$/kWh	0.0046
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0042)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0006
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kWh	0.0012
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
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2025-EB-0025

**GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION**

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than, 50 kW but less than 3,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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.

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 specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	108.33
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	1.33
Distribution Volumetric Rate	\$/kW	4.3243
Low Voltage Service Rate	\$/kW	1.8420

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

**2025-EB-0025**

Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(1.5551)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.2202
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.4584
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.0533
Retail Transmission Rate - Network Service Rate	\$/kW	3.8528
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6550
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9911
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5085

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

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

2025-EB-0025

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

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is forecast to be equal to or greater than 3,000 kW, but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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.

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 specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	6,486.66
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	79.46
Distribution Volumetric Rate	\$/kW	2.4012
Low Voltage Service Rate	\$/kW	2.1726

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

**This schedule supersedes and replaces all previously  
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**2025-EB-0025**

Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(1.4564)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.0575
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.5004
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.0296
Retail Transmission Rate - Network Service Rate	\$/kW	4.3094
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7326
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.5281
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5998

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

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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2025-EB-0025

## UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per customer)	\$	11.56
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.14
Distribution Volumetric Rate	\$/kWh	0.0172
Low Voltage Service Rate	\$/kWh	0.0057
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0041)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0006
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kWh	0.0012
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0109
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0091

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
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**2025-EB-0025**

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

2025-EB-0025

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.97
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.09
Distribution Volumetric Rate	\$/kW	15.8805
Low Voltage Service Rate	\$/kW	1.4538
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(1.4926)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.2227
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.4035
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.1967
Retail Transmission Rate - Network Service Rate	\$/kW	2.9202
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3607

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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2025-EB-0025

## STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting operation, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved Ontario Energy Board street lighting load shape template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

## APPLICATION

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

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

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

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

## MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per device)	\$	2.19
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.03
Distribution Volumetric Rate	\$/kW	5.7488
Low Voltage Service Rate	\$/kW	1.4240
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0070
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(1.5325)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.2271
Rate Rider for Disposition of Deferral/Variance Account 1550 - effective until December 31, 2026	\$/kW	0.4522
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$/kW	0.0710
Retail Transmission Rate - Network Service Rate	\$/kW	2.9060
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3126

## MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015

**Lakefront Utilities Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
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**2025-EB-0025**

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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2025-EB-0025

### microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
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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
Statement of account	\$	15.00



# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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**2025-EB-0025**

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

#### **Non-Payment of Account**

Late payment - per month		
(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**

Service call - customer owned equipment	\$	30.00
Service call - after regular hours	\$	165.00
Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59
Interval meter load management tool charge \$/month	\$	110.00
Service charge for onsite interrogation of interval meter due to customer phone line failure - required weekly until line repaired	\$	

### **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 the 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.

# Lakefront Utilities Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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**2025-EB-0025**

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly fixed charge, per retailer	\$	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
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)	\$	5.03
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)	\$	2.51

## 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	1.0388
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0288

## Appendix C: Bill Impacts

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0388		
Proposed/Approved Loss Factor	1.0388		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.76	1	\$ 27.76	\$ 28.79	1	\$ 28.79	\$ 1.03	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ 0.58	1	\$ 0.58	\$ 0.36	1	\$ 0.36	\$ (0.22)	-37.93%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 28.34</b>			<b>\$ 29.15</b>	<b>\$ 0.81</b>	<b>2.86%</b>
Line Losses on Cost of Power	\$ 0.0990	29	\$ 2.88	\$ 0.0990	29	\$ 2.88	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0031	750	\$ 2.33	\$ 0.0030	750	\$ (2.25)	\$ (4.58)	-196.77%
CBR Class B Rate Riders	\$ 0.0004	750	\$ 0.30	\$ 0.0006	750	\$ 0.45	\$ 0.15	50.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0051	750	\$ 3.83	\$ 0.0051	750	\$ 3.83	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ 1.34	1	\$ 1.34	\$ -	1	\$ -	\$ (1.34)	-100.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 39.43</b>			<b>\$ 34.48</b>	<b>\$ (4.96)</b>	<b>-12.57%</b>
RTSR - Network	\$ 0.0104	779	\$ 8.10	\$ 0.0104	779	\$ 8.10	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0083	779	\$ 6.47	\$ 0.0083	779	\$ 6.47	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 54.00</b>			<b>\$ 49.05</b>	<b>\$ (4.96)</b>	<b>-9.18%</b>
Wholesale Market Service Charge (WMSA)	\$ 0.0045	779	\$ 3.51	\$ 0.0045	779	\$ 3.51	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	779	\$ 1.17	\$ 0.0015	779	\$ 1.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 133.21</b>			<b>\$ 128.25</b>	<b>\$ (4.96)</b>	<b>-3.72%</b>
HST	13%		\$ 17.32	13%		\$ 16.67	\$ (0.64)	-3.72%
Ontario Electricity Rebate	13.1%		\$ (17.45)	13.1%		\$ (16.80)	\$ 0.65	
<b>Total Bill on TOU</b>			<b>\$ 133.07</b>			<b>\$ 128.12</b>	<b>\$ (4.95)</b>	<b>-3.72%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,500	kWh	
Demand	-	kW	
Current Loss Factor	1.0388		
Proposed/Approved Loss Factor	1.0388		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.71	1	\$ 28.71	\$ 29.77	1	\$ 29.77	\$ 1.06	3.69%
Distribution Volumetric Rate	\$ 0.0106	2500	\$ 26.50	\$ 0.0110	2500	\$ 27.50	\$ 1.00	3.77%
Fixed Rate Riders	\$ 0.59	1	\$ 0.59	\$ 0.37	1	\$ 0.37	\$ (0.22)	-37.29%
Volumetric Rate Riders	\$ 0.0002	2500	\$ 0.50	\$ 0.0001	2500	\$ 0.25	\$ (0.25)	-50.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 56.30</b>			<b>\$ 57.89</b>	<b>\$ 1.59</b>	<b>2.82%</b>
Line Losses on Cost of Power	\$ 0.0990	97	\$ 9.61	\$ 0.0990	97	\$ 9.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0036	2,500	\$ 9.00	\$ 0.0030	2,500	\$ (7.50)	\$ (16.50)	-183.33%
CBR Class B Rate Riders	\$ 0.0004	2,500	\$ 1.00	\$ 0.0006	2,500	\$ 1.50	\$ 0.50	50.00%
GA Rate Riders	\$ -	2,500	\$ -	\$ -	2,500	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0046	2,500	\$ 11.50	\$ 0.0046	2,500	\$ 11.50	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ 1.40	1	\$ 1.40	\$ -	1	\$ -	\$ (1.40)	-100.00%
Additional Volumetric Rate Riders	\$ -	2,500	\$ -	\$ -	2,500	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 89.23</b>			<b>\$ 73.42</b>	<b>\$ (15.81)</b>	<b>-17.72%</b>
RTSR - Network	\$ 0.0096	2,597	\$ 24.93	\$ 0.0096	2,597	\$ 24.93	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	2,597	\$ 19.48	\$ 0.0075	2,597	\$ 19.48	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 133.64</b>			<b>\$ 117.83</b>	<b>\$ (15.81)</b>	<b>-11.83%</b>
Wholesale Market Service Charge (WMSA)	\$ 0.0045	2,597	\$ 11.69	\$ 0.0045	2,597	\$ 11.69	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,597	\$ 3.90	\$ 0.0015	2,597	\$ 3.90	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	1,600	\$ 121.60	\$ 0.0760	1,600	\$ 121.60	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	450	\$ 54.90	\$ 0.1220	450	\$ 54.90	\$ -	0.00%
TOU - On Peak	\$ 0.1580	450	\$ 71.10	\$ 0.1580	450	\$ 71.10	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 397.07</b>			<b>\$ 381.26</b>	<b>\$ (15.81)</b>	<b>-3.98%</b>
HST	13%		\$ 51.62	13%		\$ 49.56	\$ (2.06)	-3.98%
Ontario Electricity Rebate	13.1%		\$ (52.02)	13.1%		\$ (49.94)	\$ 2.07	
<b>Total Bill on TOU</b>			<b>\$ 396.67</b>			<b>\$ 380.88</b>	<b>\$ (15.79)</b>	<b>-3.98%</b>

Customer Class:	GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	72,000	kWh
Demand	200	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0388	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 104.46	1	\$ 104.46	\$ 108.33	1	\$ 108.33	\$ 3.87	3.70%
Distribution Volumetric Rate	\$ 4.1700	200	\$ 834.00	\$ 4.3243	200	\$ 864.86	\$ 30.86	3.70%
Fixed Rate Riders	\$ 2.13	1	\$ 2.13	\$ 1.33	1	\$ (0.80)	\$ (0.80)	-37.56%
Volumetric Rate Riders	\$ 0.0853	200	\$ 17.06	\$ 0.0533	200	\$ 10.66	\$ (6.40)	-37.51%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 957.65</b>			<b>\$ 985.18</b>	<b>\$ 27.53</b>	<b>2.87%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.4104	200	\$ 282.08	\$ 1.0967	200	\$ (219.34)	\$ (501.42)	-177.76%
CBR Class B Rate Riders	\$ 0.1475	200	\$ 29.50	\$ 0.2202	200	\$ 44.04	\$ 14.54	49.29%
GA Rate Riders	\$ 0.0036	72,000	\$ 259.20	\$ 0.0070	72,000	\$ 504.00	\$ 244.80	94.44%
Low Voltage Service Charge	\$ 1.8420	200	\$ 368.40	\$ 1.8420	200	\$ 368.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ 5.08	1	\$ 5.08	\$ -	1	\$ -	\$ (5.08)	-100.00%
Additional Volumetric Rate Riders	\$ -	200	\$ -	\$ -	200	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 1,901.91</b>			<b>\$ 1,682.28</b>	<b>\$ (219.63)</b>	<b>-11.55%</b>
RTSR - Network	\$ 3.8496	200	\$ 769.92	\$ 3.8528	200	\$ 770.56	\$ 0.64	0.08%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.9809	200	\$ 596.18	\$ 2.9911	200	\$ 598.22	\$ 2.04	0.34%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 3,268.01</b>			<b>\$ 3,051.06</b>	<b>\$ (216.95)</b>	<b>-6.64%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	74,794	\$ 336.57	\$ 0.0045	74,794	\$ 336.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	74,794	\$ 112.19	\$ 0.0015	74,794	\$ 112.19	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	74,794	\$ 11,937.06	\$ 0.1596	74,794	\$ 11,937.06	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 15,654.08</b>			<b>\$ 15,437.13</b>	<b>\$ (216.95)</b>	<b>-1.39%</b>
HST	13%		\$ 2,035.03	13%		\$ 2,006.83	\$ (28.20)	-1.39%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 17,689.11</b>			<b>\$ 17,443.96</b>	<b>\$ (245.15)</b>	<b>-1.39%</b>

Customer Class:	GENERAL SERVICE 3,000 TO 4,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	1,245,322	kWh
Demand	2,822	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0388	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6,255.22	1	\$ 6,255.22	\$ 6,486.66	1	\$ 6,486.66	\$ 231.44	3.70%
Distribution Volumetric Rate	\$ 2.3155	2822	\$ 6,534.34	\$ 2.4012	2822	\$ 6,776.19	\$ 241.85	3.70%
Fixed Rate Riders	\$ 127.14	1	\$ 127.14	\$ 79.46	1	\$ 79.46	\$ (47.68)	-37.50%
Volumetric Rate Riders	\$ 0.0474	2822	\$ 133.76	\$ 0.0296	2822	\$ 83.53	\$ (50.23)	-37.55%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 13,050.46</b>			<b>\$ 13,425.84</b>	<b>\$ 375.37</b>	<b>2.88%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.5887	2,822	\$ 4,483.31	\$ 0.9560	2,822	\$ (2,697.83)	\$ (7,181.14)	-160.17%
CBR Class B Rate Riders	\$ -	2,822	\$ -	\$ 0.0575	2,822	\$ 162.27	\$ 162.27	
GA Rate Riders	\$ -	1,245,322	\$ -	\$ 0.0070	1,245,322	\$ 8,717.25	\$ 8,717.25	
Low Voltage Service Charge	\$ 2.1726	2,822	\$ 6,131.08	\$ 2.1726	2,822	\$ 6,131.08	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ 304.30	1	\$ 304.30	\$ -	1	\$ -	\$ (304.30)	-100.00%
Additional Volumetric Rate Riders	\$ -	2,822	\$ -	\$ -	2,822	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 23,969.15</b>			<b>\$ 25,738.60</b>	<b>\$ 1,769.45</b>	<b>7.38%</b>
RTSR - Network	\$ 4.3058	2,822	\$ 12,150.97	\$ 4.3094	2,822	\$ 12,161.13	\$ 10.16	0.08%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.5160	2,822	\$ 9,922.15	\$ 3.5281	2,822	\$ 9,956.30	\$ 34.15	0.34%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 46,042.27</b>			<b>\$ 47,856.03</b>	<b>\$ 1,813.75</b>	<b>3.94%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	1,293,640	\$ 5,821.38	\$ 0.0045	1,293,640	\$ 5,821.38	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	1,293,640	\$ 1,940.46	\$ 0.0015	1,293,640	\$ 1,940.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	1,293,640	\$ 206,465.02	\$ 0.1596	1,293,640	\$ 206,465.02	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 260,269.39</b>			<b>\$ 262,083.14</b>	<b>\$ 1,813.75</b>	<b>0.70%</b>
HST	13%		\$ 33,835.02	13%		\$ 34,070.81	\$ 235.79	0.70%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 294,104.41</b>			<b>\$ 296,153.95</b>	<b>\$ 2,049.54</b>	<b>0.70%</b>

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	600	kWh	
Demand	-	kW	
Current Loss Factor	1.0388		
Proposed/Approved Loss Factor	1.0388		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.15	1	\$ 11.15	\$ 11.56	1	\$ 11.56	\$ 0.41	3.68%
Distribution Volumetric Rate	\$ 0.0166	600	\$ 9.96	\$ 0.0172	600	\$ 10.32	\$ 0.36	3.61%
Fixed Rate Riders	\$ 0.22	1	\$ 0.22	\$ 0.14	1	\$ 0.14	\$ (0.08)	-36.36%
Volumetric Rate Riders	\$ 0.0003	600	\$ 0.18	\$ 0.0002	600	\$ 0.12	\$ (0.06)	-33.33%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 21.51</b>			<b>\$ 22.14</b>	<b>\$ 0.63</b>	<b>2.93%</b>
Line Losses on Cost of Power	\$ 0.0990	23	\$ 2.31	\$ 0.0990	23	\$ 2.31	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0037	600	\$ 2.22	\$ 0.0029	600	\$ (1.74)	\$ (3.96)	-178.38%
CBR Class B Rate Riders	\$ 0.0004	600	\$ 0.24	\$ 0.0006	600	\$ 0.36	\$ 0.12	50.00%
GA Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0057	600	\$ 3.42	\$ 0.0057	600	\$ 3.42	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ 0.55	1	\$ 0.55	\$ -	1	\$ -	\$ (0.55)	-100.00%
Additional Volumetric Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 30.25</b>			<b>\$ 26.49</b>	<b>\$ (3.76)</b>	<b>-12.43%</b>
RTSR - Network	\$ 0.0109	623	\$ 6.79	\$ 0.0109	623	\$ 6.79	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0091	623	\$ 5.67	\$ 0.0091	623	\$ 5.67	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 42.71</b>			<b>\$ 38.95</b>	<b>\$ (3.76)</b>	<b>-8.80%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	623	\$ 2.80	\$ 0.0045	623	\$ 2.80	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	623	\$ 0.93	\$ 0.0015	623	\$ 0.93	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	384	\$ 29.18	\$ 0.0760	384	\$ 29.18	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	108	\$ 13.18	\$ 0.1220	108	\$ 13.18	\$ -	0.00%
TOU - On Peak	\$ 0.1580	108	\$ 17.06	\$ 0.1580	108	\$ 17.06	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 106.12</b>			<b>\$ 102.36</b>	<b>\$ (3.76)</b>	<b>-3.54%</b>
HST	13%		\$ 13.80	13%		\$ 13.31	\$ (0.49)	-3.54%
Ontario Electricity Rebate	13.1%		\$ (13.90)	13.1%		\$ (13.41)	\$ 0.49	-
<b>Total Bill on TOU</b>			<b>\$ 106.02</b>			<b>\$ 102.26</b>	<b>\$ (3.76)</b>	<b>-3.54%</b>

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	68	kWh	
Demand	0	kW	
Current Loss Factor	1.0388		
Proposed/Approved Loss Factor	1.0388		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.72	1	\$ 6.72	\$ 6.97	1	\$ 6.97	\$ 0.25	3.72%
Distribution Volumetric Rate	\$ 15.3139	0.2037	\$ 3.12	\$ 15.8805	0.2037	\$ 3.23	\$ 0.12	3.70%
Fixed Rate Riders	\$ 0.14	1	\$ 0.14	\$ 0.09	1	\$ 0.09	\$ (0.05)	-35.71%
Volumetric Rate Riders	\$ 0.3147	0.2037	\$ 0.06	\$ 0.1967	0.2037	\$ 0.04	\$ (0.02)	-37.50%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 10.04</b>			<b>\$ 10.33</b>	<b>\$ 0.29</b>	<b>2.90%</b>
Line Losses on Cost of Power	\$ 0.0990	3	\$ 0.26	\$ 0.0990	3	\$ 0.26	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.3115	0	\$ 0.27	\$ 1.0891	0	\$ (0.22)	\$ (0.49)	-183.04%
CBR Class B Rate Riders	\$ 0.1396	0	\$ 0.03	\$ 0.2227	0	\$ 0.05	\$ 0.02	59.53%
GA Rate Riders	\$ -	68	\$ -	\$ -	68	\$ -	\$ -	-
Low Voltage Service Charge	\$ 1.4538	0	\$ 0.30	\$ 1.4538	0	\$ 0.30	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ 0.32	1	\$ 0.32	\$ -	1	\$ -	\$ (0.32)	-100.00%
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 11.22</b>			<b>\$ 10.72</b>	<b>\$ (0.50)</b>	<b>-4.46%</b>
RTSR - Network	\$ 2.9178	0	\$ 0.59	\$ 2.9202	0	\$ 0.59	\$ 0.00	0.08%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3526	0	\$ 0.48	\$ 2.3607	0	\$ 0.48	\$ 0.00	0.34%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 12.29</b>			<b>\$ 11.79</b>	<b>\$ (0.50)</b>	<b>-4.06%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	71	\$ 0.32	\$ 0.0045	71	\$ 0.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	71	\$ 0.11	\$ 0.0015	71	\$ 0.11	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	44	\$ 3.31	\$ 0.0760	44	\$ 3.31	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	12	\$ 1.49	\$ 0.1220	12	\$ 1.49	\$ -	0.00%
TOU - On Peak	\$ 0.1580	12	\$ 1.93	\$ 0.1580	12	\$ 1.93	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 19.70</b>			<b>\$ 19.20</b>	<b>\$ (0.50)</b>	<b>-2.53%</b>
HST	13%		\$ 2.56	13%		\$ 2.50	\$ (0.06)	-2.53%
Ontario Electricity Rebate	13.1%		\$ (2.58)	13.1%		\$ (2.52)	\$ 0.07	-
<b>Total Bill on TOU</b>			<b>\$ 19.68</b>			<b>\$ 19.18</b>	<b>\$ (0.50)</b>	<b>-2.53%</b>

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	0		
Consumption	29	kWh	
Demand	0	kW	
Current Loss Factor	1.0388		
Proposed/Approved Loss Factor	1.0388		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.11	1	\$ 2.11	\$ 2.19	1	\$ 2.19	\$ 0.08	3.79%
Distribution Volumetric Rate	\$ 5.5437	0.077	\$ 0.43	\$ 5.7488	0.077	\$ 0.44	\$ 0.02	3.70%
Fixed Rate Riders	\$ 0.05	1	\$ 0.05	\$ 0.03	1	\$ 0.03	\$ (0.02)	-40.00%
Volumetric Rate Riders	\$ 0.1136	0.077	\$ 0.01	\$ 0.0710	0.077	\$ 0.01	\$ (0.00)	-37.50%
<b>Sub-Total A (excluding pass through)</b>			\$ 2.60			\$ 2.67	\$ 0.07	2.79%
Line Losses on Cost of Power	\$ 0.1596	1	\$ 0.18	\$ 0.1596	1	\$ 0.18	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.3821	0	\$ 0.11	\$ 1.0803	0	\$ (0.08)	\$ (0.19)	-178.16%
CBR Class B Rate Riders	\$ 0.1514	0	\$ 0.01	\$ 0.2271	0	\$ 0.02	\$ 0.01	50.00%
GA Rate Riders	\$ -	29	\$ -	\$ -	29	\$ -	\$ -	-
Low Voltage Service Charge	\$ 1.4240	0	\$ 0.11	\$ 1.4240	0	\$ 0.11	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ 0.10	1	\$ 0.10	\$ -	1	\$ -	\$ (0.10)	-100.00%
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 3.10			\$ 2.89	\$ (0.21)	-6.81%
RTSR - Network	\$ 2.9036	0	\$ 0.22	\$ 2.9060	0	\$ 0.22	\$ 0.00	0.08%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.3047	0	\$ 0.18	\$ 2.3126	0	\$ 0.18	\$ 0.00	0.34%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 3.50			\$ 3.29	\$ (0.21)	-6.01%
Wholesale Market Service Charge (WMS)	\$ 0.0045	30	\$ 0.14	\$ 0.0045	30	\$ 0.14	\$ -	0.00%
Rural and Remote Rate Protection (RRPP)	\$ 0.0015	30	\$ 0.05	\$ 0.0015	30	\$ 0.05	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	19	\$ 1.41	\$ 0.0760	19	\$ 1.41	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	5	\$ 0.64	\$ 0.1220	5	\$ 0.64	\$ -	0.00%
TOU - On Peak	\$ 0.1580	5	\$ 0.82	\$ 0.1580	5	\$ 0.82	\$ -	0.00%
Non-RPP Retailer Avg. Price	\$ 0.1596	29	\$ 4.63	\$ 0.1596	29	\$ 4.63	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	29	\$ 4.63	\$ 0.1596	29	\$ 4.63	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 6.81			\$ 6.60	\$ (0.21)	-3.09%
HST	13%		\$ 0.88	13%		\$ 0.86	\$ (0.03)	-3.09%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	-
<b>Total Bill on TOU</b>			\$ 7.69			\$ 7.45	\$ (0.24)	-3.09%
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 8.56			\$ 8.35	\$ (0.21)	-2.46%
HST	13%		\$ 1.11	13%		\$ 1.09	\$ (0.03)	-2.46%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	-
<b>Total Bill on Non-RPP Avg. Price</b>			\$ 9.68			\$ 9.44	\$ (0.24)	-2.46%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 8.56			\$ 8.35	\$ (0.21)	-2.46%
HST	13%		\$ 1.11	13%		\$ 1.09	\$ (0.03)	-2.46%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	-
<b>Total Bill on Average IESO Wholesale</b>			\$ 9.68			\$ 9.44	\$ (0.24)	-2.46%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0388	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.76	1	\$ 27.76	\$ 28.79	1	\$ 28.79	\$ 1.03	3.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.58	1	\$ 0.58	\$ 0.36	1	\$ 0.36	\$ (0.22)	-37.93%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 28.34			\$ 29.15	\$ 0.81	2.86%
Line Losses on Cost of Power	\$ 0.1596	29	\$ 4.64	\$ 0.1596	29	\$ 4.64	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0031	750	\$ 2.33	\$ 0.0030	750	\$ (2.25)	\$ (4.58)	-196.77%
CBR Class B Rate Riders	\$ 0.0004	750	\$ 0.30	\$ 0.0006	750	\$ 0.45	\$ 0.15	50.00%
GA Rate Riders	\$ 0.0036	750	\$ 2.70	\$ 0.0070	750	\$ 5.25	\$ 2.55	94.44%
Low Voltage Service Charge	\$ 0.0051	750	\$ 3.83	\$ 0.0051	750	\$ 3.83	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ 1.34	1	\$ 1.34	\$ -	1	\$ -	\$ (1.34)	-100.00%
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 43.89			\$ 41.49	\$ (2.41)	-5.48%
RTSR - Network	\$ 0.0104	779	\$ 8.10	\$ 0.0104	779	\$ 8.10	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0083	779	\$ 6.47	\$ 0.0083	779	\$ 6.47	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 58.46			\$ 56.06	\$ (2.41)	-4.11%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	779	\$ 3.51	\$ 0.0045	779	\$ 3.51	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	779	\$ 1.17	\$ 0.0015	779	\$ 1.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 183.09			\$ 180.68	\$ (2.41)	-1.31%
HST			\$ 23.80			\$ 23.49	\$ (0.31)	-1.31%
Ontario Electricity Rebate			\$ (23.98)			\$ (23.67)	\$ (0.31)	-1.31%
<b>Total Bill on Average IESO Wholesale</b>			\$ 206.89			\$ 204.17	\$ (2.72)	-1.31%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	299	kWh
Demand	-	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0388	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.76	1	\$ 27.76	\$ 28.79	1	\$ 28.79	\$ 1.03	3.71%
Distribution Volumetric Rate	\$ -	299	\$ -	\$ -	299	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.58	1	\$ 0.58	\$ 0.36	1	\$ 0.36	\$ (0.22)	-37.93%
Volumetric Rate Riders	\$ -	299	\$ -	\$ -	299	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			\$ 28.34			\$ 29.15	\$ 0.81	2.86%
Line Losses on Cost of Power	\$ 0.0990	12	\$ 1.15	\$ 0.0990	12	\$ 1.15	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0031	299	\$ 0.93	\$ 0.0030	299	\$ (0.90)	\$ (1.82)	-196.77%
CBR Class B Rate Riders	\$ 0.0004	299	\$ 0.12	\$ 0.0006	299	\$ 0.18	\$ 0.06	50.00%
GA Rate Riders	\$ -	299	\$ -	\$ -	299	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0051	299	\$ 1.52	\$ 0.0051	299	\$ 1.52	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ 1.34	1	\$ 1.34	\$ -	1	\$ -	\$ (1.34)	-100.00%
Additional Volumetric Rate Riders	\$ -	299	\$ -	\$ -	299	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 33.82			\$ 31.53	\$ (2.29)	-6.78%
RTSR - Network	\$ 0.0104	311	\$ 3.23	\$ 0.0104	311	\$ 3.23	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0083	311	\$ 2.58	\$ 0.0083	311	\$ 2.58	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 39.63			\$ 37.33	\$ (2.29)	-5.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	311	\$ 1.40	\$ 0.0045	311	\$ 1.40	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	311	\$ 0.47	\$ 0.0015	311	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	191	\$ 14.54	\$ 0.0760	191	\$ 14.54	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	54	\$ 6.57	\$ 0.1220	54	\$ 6.57	\$ -	0.00%
TOU - On Peak	\$ 0.1580	54	\$ 8.50	\$ 0.1580	54	\$ 8.50	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 71.36			\$ 69.06	\$ (2.29)	-3.22%
HST			\$ 9.28			\$ 8.98	\$ (0.30)	-3.22%
Ontario Electricity Rebate			\$ (9.35)			\$ (9.05)	\$ (0.30)	-3.22%
<b>Total Bill on TOU</b>			\$ 71.28			\$ 68.99	\$ (2.29)	-3.22%



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	299	kWh
Demand	-	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0388	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 27.76	1	\$ 27.76	\$ 28.79	1	\$ 28.79	\$ 1.03	3.71%
Distribution Volumetric Rate	\$ -	299	\$ -	\$ -	299	\$ -	\$ -	3.77%
Fixed Rate Riders	\$ 0.58	1	\$ 0.58	\$ 0.36	1	\$ 0.36	\$ (0.22)	-37.93%
Volumetric Rate Riders	\$ -	299	\$ -	\$ -	299	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 28.34			\$ 29.15	\$ 0.81	2.86%
Line Losses on Cost of Power	\$ 0.1596	12	\$ 1.85	\$ 0.1596	12	\$ 1.85	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0031	299	\$ 0.93	\$ 0.0030	299	\$ (0.90)	\$ (1.82)	-196.77%
CBR Class B Rate Riders	\$ 0.0004	299	\$ 0.12	\$ 0.0006	299	\$ 0.18	\$ 0.06	50.00%
GA Rate Riders	\$ 0.0036	299	\$ 1.08	\$ 0.0070	299	\$ 2.09	\$ 1.02	94.44%
Low Voltage Service Charge	\$ 0.0051	299	\$ 1.52	\$ 0.0051	299	\$ 1.52	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ 1.34	1	\$ 1.34	\$ -	1	\$ -	\$ (1.34)	-100.00%
Additional Volumetric Rate Riders	\$ -	299	\$ -	\$ -	299	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 35.60			\$ 34.32	\$ (1.28)	-3.59%
RTSR - Network	\$ 0.0104	311	\$ 3.23	\$ 0.0104	311	\$ 3.23	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0083	311	\$ 2.58	\$ 0.0083	311	\$ 2.58	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 41.41			\$ 40.13	\$ (1.28)	-3.09%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	311	\$ 1.40	\$ 0.0045	311	\$ 1.40	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	311	\$ 0.47	\$ 0.0015	311	\$ 0.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	299	\$ 47.72	\$ 0.1596	299	\$ 47.72	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 91.24			\$ 89.96	\$ (1.28)	-1.40%
HST			\$ 11.86			\$ 11.70	\$ (0.17)	-1.40%
Ontario Electricity Rebate			\$ (11.95)			\$ (11.79)	\$ (0.16)	-1.34%
<b>Total Bill on Average IESO Wholesale</b>			\$ 103.10			\$ 101.66	\$ (1.44)	-1.40%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0388	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 28.71	1	\$ 28.71	\$ 29.77	1	\$ 29.77	\$ 1.06	3.69%
Distribution Volumetric Rate	\$ 0.0106	2000	\$ 21.20	\$ 0.0110	2000	\$ 22.00	\$ 0.80	3.77%
Fixed Rate Riders	\$ 0.59	1	\$ 0.59	\$ 0.37	1	\$ 0.37	\$ (0.22)	-37.29%
Volumetric Rate Riders	\$ 0.0002	2000	\$ 0.40	\$ 0.0001	2000	\$ 0.20	\$ (0.20)	-50.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 50.90			\$ 52.34	\$ 1.44	2.83%
Line Losses on Cost of Power	\$ 0.1596	78	\$ 12.38	\$ 0.1596	78	\$ 12.38	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0036	2,000	\$ 7.20	\$ 0.0030	2,000	\$ (6.00)	\$ (13.20)	-183.33%
CBR Class B Rate Riders	\$ 0.0004	2,000	\$ 0.80	\$ 0.0006	2,000	\$ 1.20	\$ 0.40	50.00%
GA Rate Riders	\$ 0.0036	2,000	\$ 7.20	\$ 0.0070	2,000	\$ 14.00	\$ 6.80	94.44%
Low Voltage Service Charge	\$ 0.0046	2,000	\$ 9.20	\$ 0.0046	2,000	\$ 9.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ 1.40	1	\$ 1.40	\$ -	1	\$ -	\$ (1.40)	-100.00%
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 89.50			\$ 83.54	\$ (5.96)	-6.66%
RTSR - Network	\$ 0.0096	2,078	\$ 19.94	\$ 0.0096	2,078	\$ 19.94	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0075	2,078	\$ 15.58	\$ 0.0075	2,078	\$ 15.58	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 125.03			\$ 119.07	\$ (5.96)	-4.77%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,078	\$ 9.35	\$ 0.0045	2,078	\$ 9.35	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,078	\$ 3.12	\$ 0.0015	2,078	\$ 3.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	2,000	\$ 319.20	\$ 0.1596	2,000	\$ 319.20	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			\$ 456.95			\$ 450.99	\$ (5.96)	-1.30%
HST			\$ 59.40			\$ 58.63	\$ (0.77)	-1.30%
Ontario Electricity Rebate			\$ (59.86)			\$ (59.08)	\$ (0.78)	-1.30%
<b>Total Bill on Average IESO Wholesale</b>			\$ 516.35			\$ 509.62	\$ (6.73)	-1.30%



