

EXHIBIT 8 – RATE DESIGN

2027 Cost of Service

Lakefront Utilities Inc.

EB-2026-0054

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8.1 DISTRIBUTION CHARGES (SUBTOTAL A)

8.1.1 Overview of Current Rates

LUI's current rates approved for rates effective January 1, 2026, under the Board's Annual IR process, as outlined in file number EB-2025-0010. In its 2026 IRM, LUI implemented the price cap adjustment associated with the Annual IR mechanism, which for LUI was 3.7%. LUI requested approval to adjust specific components of its rates, with these adjustments taking effect on January 1, 2026, and remaining in place until December 31, 2026.

Table 1 below shows LUI's yearly OEB-approved fixed and variable rate from the last cost of Service in 2022 to the proposed 2027 rates. Rates in between the Cost-of-Service applications were adjusted through IRM applications to reflect the Price Cap in effect at that time.

Table 1 – Distribution Rates Since 2026 to 2027

Customer Class	2026	2027 CoS	Variance	% Change
Residential	\$28.79	\$33.13	\$4.34	15.1%
General Service < 50 kW	\$29.77	\$29.77	\$0.00	0.0%
General Service ≥ 50 to 4,999 kW	\$108.33	\$108.33	\$0.00	0.0%
Unmetered Scattered Load	\$11.56	\$11.42	(\$0.14)	(1.2%)
Sentinel	\$6.97	\$6.97	\$0.00	0.0%
Street Lighting	\$2.19	\$2.19	\$0.00	0.0%

Customer Class	2026	2027 CoS	Variance	% Change
Residential	\$0.0000	\$0.0000	\$0.0000	0.0%
General Service < 50 kW	\$0.0110	\$0.0145	\$0.0035	31.8%
General Service ≥ 50 to 4,999 kW	\$4.3243	\$6.0219	\$1.6976	39.3%
Unmetered Scattered Load	\$0.0172	\$0.0170	(\$0.0002)	(1.2%)
Sentinel	\$15.8805	\$116.6038	\$100.7233	634.3%
Street Lighting	\$5.7488	\$20.0859	\$14.3371	249.4%

LUI used its IRM application to update its RTSRs consistent with the OEB's policies which dictate that UTRs and host-RTSRs are typically approved annually. The rationale for updating its RTSR is to minimize the accumulation of variances in Retail Settlement Variance Accounts 1584 (Retail Transmission Network Charge) and 1586 (Retail Transmission Connection Charge).

Regulatory Charges (Wholesale Market Service Rate - WMS; Rural or Remote Rate Protection Charge - RRRP; and Capacity Based Recovery – CBR) were updated in the Tariff of Rates and Charges to reflect the most up to date rates determined by OEB's annual generic rate order.

LUI notes that it is not proposing any changes to its' customer classes currently. The table below shows its continuing customer class.

Table 2 – On-Going Customer Class Composition

Customer Class Name	Existing/ Proposed	MSC Metric	Usage Metric
Residential	Existing	Customer	kWh
GS<50	Existing	Customer	kWh
GS 50-2999kW	Discontinue	Customer	kW
GS 50-4999kW	Proposed	Customer	kW
USL	Existing	Customer	kW
Sentinel	Existing	Customer	kW
Street Lighting	Existing	Customer	kWh

To calculate the revenue deficiency at Exhibit 6, LUI computed its current revenue at the proposed load. The table below summarizes these revenue projections, illustrating the proportions attributable to fixed (monthly Service) charges and variable (distribution volumetric) charges based on current 2026 distribution rates that were approved in LUI's most recent IRM application (EB-2025-0010):

Table 3 - Distribution Revenues at Current Rates (2026) – 2027 Test Year kWh & kW Volumes

PROJECTED REVENUES AT CURRENT RATES

Customer Class Name	Variable Distribution Rate	per	Test Year Volume	Gross Variable Revenue	Transform. Allowance Rate	Transform. Allowance kW's	Transform. Allowance \$'s	Net Variable Revenue
Residential	\$0.0000	kWh	87,951,385	\$0.00			\$0.00	\$0.00
GS < 50 kW	\$0.0110	kWh	37,827,326	\$416,100.59			\$0.00	\$416,100.59
GS > 50 to 4999 kW	\$4.3243	kW	306,600	\$1,325,830.13	\$0.60	220,551	\$132,330.60	\$1,458,160.73
Unmetered Scattered Load	\$0.0172	kWh	649,183	\$11,165.95			\$0.00	\$11,165.95
Sentinel	\$15.8805	kW	113	\$1,798.73			\$0.00	\$1,798.73
Streetlights	\$5.7488	kW	3,006	\$17,278.15			\$0.00	\$17,278.15
Total Variable Revenue			126,737,613	\$1,772,174		220,551	\$132,331	\$1,904,504

PROJECTED REVENUES AT CURRENT RATES

Customer Class Name	Fixed Rate	Customers (Connections)	Fixed Charge Revenue	Variable Revenue	TOTAL	% Fixed Revenue	% Variable Revenue	% Total Revenue
Residential	\$28.79	10,465	3,615,600	\$0.00	\$3,615,600.44	100.00%	0%	58.65%
GS < 50 kW	\$29.77	1,131	404,133	\$416,100.59	\$820,233.65	49.27%	50.73%	13.31%
GS > 50 to 4999 kW	\$108.33	108	140,759	\$1,458,160.73	\$1,598,919.24	8.80%	91.20%	25.94%
Unmetered Scattered Load	\$11.56	99	13,776	\$11,165.95	\$24,942.29	55.23%	44.77%	0.40%
Sentinel	\$6.97	49	4,117	\$1,798.73	\$5,915.91	69.60%	30.40%	0.10%
Streetlights	\$2.19	3,117	81,917	\$17,278.15	\$99,194.78	82.58%	17.42%	1.61%
Total Variable Revenue		14,971	4,260,302	\$1,904,504	\$6,164,806			

8.1.3 Rate Design

Table 4 below shows the Minimum Fixed Rate and Maximum Fixed Rate as calculated by the Cost Allocation process. Table 5 shows the resulting rates if LUI were to keep its current fixed to variable split. Table 6 shows the proposed rates after the LUI adjusted its fixed to variable split to fall within the minimum and maximum range.

Table 4 - Minimum and Maximum Fixed Charge as per the Cost Allocation Model

Customer Class Name	Cost Allocation – Minimum Fixed Rate (b)			Cost Allocation – Maximum Fixed Rate (b)		
	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %
Residential	\$6.14	\$0.19	81.48%	\$28.79	86.89%	13.11%
General Service < 50 kW	\$6.74	\$0.10	90.39%	\$29.77	42.46%	57.54%
General Service > 50 to 4999 kW	\$70.20	\$0.05	95.08%	\$108.33	7.59%	92.41%
Unmetered Scattered Load	\$2.87	\$0.14	86.10%	\$11.56	55.89%	44.11%
Sentinel	\$2.80	\$0.10	90.45%	\$6.97	23.77%	76.23%
Streetlights	\$0.59	\$0.16	84.39%	\$2.19	57.57%	42.43%

Table 5 - Current F/V split and Hypothetical Rates at Current F/V split

Existing Rates	Current Rates and Fixed to Variable Split			Proposed Rates at Current Fixed to Variable Split		
	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %
Customer Class Name						
Residential	\$28.79	100.00%	0%	\$33.13	100.00%	0.00%
General Service < 50 kW	\$29.77	49.27%	50.73%	\$34.54	49.27%	50.73%
General Service > 50 to 4999 kW	\$108.33	8.80%	91.20%	\$125.66	8.80%	91.20%
Unmetered Scattered Load	\$11.56	55.23%	44.77%	\$11.42	55.23%	44.77%
Sentinel	\$6.97	69.60%	30.40%	\$20.41	69.60%	30.40%
Streetlights	\$2.19	82.58%	17.42%	\$3.14	82.58%	17.42%

Following the adjustment of the revenue to cost ratio as described in Exhibit 7, LUI is adjusting its rates for a fixed to variable split. LUI's adjustment to its fixed to variable split involves the following steps:

Determining what the newly calculated rates would be if LUI kept its existing fixed to variable split (Table 5).

Look at each class individually to see if the rates fall within the Minimum and Maximum range (Table 4).

Adjust rates for each class accordingly.

LUI notes that this process does not apply to the Residential Class as it is subject to its own adjustment to a 100% fixed rate.

Table 6 below shows the Current fixed/variable proportion for each rate class

Table 6 – Proposed Rates at proposed F/V split

Customer Class Name	Fixed Rate	Var Rate	Fixed %	Var %
Residential	\$33.13	\$0.0000	100.00%	0.00%
General Service < 50 kW	\$29.77	\$0.0145	42.46%	57.54%
General Service > 50 to 4999 kW	\$108.33	\$6.0219	7.59%	92.41%
Unmetered Scattered Load	\$11.42	\$0.0170	55.23%	44.77%
Sentinel	\$6.97	\$116.6038	23.77%	76.23%
Streetlights	\$2.19	\$20.0859	57.57%	42.43%

For all classes listed above, the existing fixed to variable ratios fell within the minimum and maximum range indicated in table 4. Therefore, LUI proposes adopting the resulting rate of keeping the existing fixed to variable split. The resulting adjustments are shown in the table below.

Table 7 – Current Fixed Rate vs Proposed Fixed Rate

Customer Class Name	Current Fixed Rate	Proposed Rate
Residential	\$28.79	\$33.13
General Service < 50 kW	\$29.77	\$29.77
General Service > 50 to 4999 kW	\$108.33	\$108.33
Unmetered Scattered Load	\$11.56	\$11.42
Sentinel	\$6.97	\$6.97
Streetlights	\$2.19	\$2.19

8.1.4 Revenue Reconciliation

Table 8 outlines the billing determinants and proposed distribution rates by customer class and presents the revenues derived from those rates. The reconciliation incorporates both fixed and variable charges and reflects the application of the transformer ownership allowance.

On a total basis, the revenues produced by the proposed rates are consistent with the Test Year base revenue requirement. The small residual difference is immaterial and arises from standard rounding.

Table 8 - Rates and Billing Determinants (2027 Test Year)

Customer Class	Fixed Rate	Customers / Connections	Fixed Revenue (\$)	Variable Rate	Billing Determinant	Test Year Volume	Variable Revenue (\$)	TOA (\$)	Total Revenue (\$)
Residential	\$33.13	10,465	4,161,018	\$-	kWh	87,951,385	-	-	4,161,018
GS < 50 kW	\$29.77	1,131	404,133	\$0.0145	kWh	37,827,326	547,654	-	951,787
GS > 50 kW	\$108.33	108	140,759	\$6.0219	kW	306,600	1,846,320	(132,331)	1,854,748
Unmetered Scattered Load	\$11.42	99	13,615	\$0.0170	kWh	649,183	11,035	-	24,650
Sentinel Lighting	\$6.97	49	4,117	\$116.6038	kW	113	13,207	-	17,324
Street Lighting	\$2.19	3,117	81,917	\$20.0859	kW	3,006	60,369	-	142,285
Total		14,971	4,805,558				2,478,585	(132,331)	7,151,812

8.2 LOW VOLTAGE AND RATE RIDERS (SUBTOTAL B)

8.2.1 Low Voltage Rates

Table 9 below shows the derivation of proposed retail rates for Low Voltage (“LV”) service. LV charges are outside of LUI’s control and are driven by rates approved by the Ontario Energy Board for the host distributor, Hydro One Networks Inc. (“HONI”). (EB-2025-0030)

For the purposes of the Test Year, LUI has forecasted LV charges using the most recent actual billing determinants (kW and kWh, as applicable) in combination with the latest HONI-approved sub-transmission rates, including applicable rate riders. This approach reflects both current system usage and the most up-to-date host distributor pricing, which are the primary drivers of LV costs.

The resulting forecast LV costs have been allocated to customer classes based on each class’s share of projected Transmission-Connection revenues, consistent with Board policy. The allocated LV charges are then converted to rates using the applicable volumes from the load forecast, as presented in Exhibit 3.

LUI notes that LV charges are recovered through a separate rate adder and are not embedded within distribution volumetric rates. Accordingly, LV rates continue to be presented as a distinct line item on the proposed Tariff of Rates and Charges.

Table 9: Calculation of proposed Low Voltage Charges

Month	Description	Service Point	kW	Current Rates	# of Accounts	Total Charge	Total Monthly Charge
January	Monthly Service Charge	0 PORT HOPE TS M4	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$ 824.2800	1	\$ 824.28	
	Common ST Line	PORT HOPE TS	42,935	\$ 1.8196	78,125	\$ 78,124.53	
	Rate Rider - Volumetric	PORT HOPE TS	42,935	\$ -	0	\$ -	
	Rate Rider - Volumetric	Trans-Connect	43,439	\$ -	0	\$ -	
	Rate Rider - Volumetric	Line-Connect	43,439	\$ -	0	\$ -	
	Rate Rider - Volumetric	Network	43,439	\$ -	0	\$ -	
	Monthly Service Charge	PORT HOPE TS	0	\$ 824.2800	1	\$ 824.28	\$ 82,245.93
February	Monthly Service Charge	0 PORT HOPE TS M4	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$ 824.2800	1	\$ 824.28	
	Common ST Line	PORT HOPE TS	40,197	\$ 1.8196	73,142	\$ 73,142.32	
	Rate Rider - Volumetric	PORT HOPE TS	40,197	\$ -	0	\$ -	
	Rate Rider - Volumetric	Trans-Connect	40,664	\$ -	0	\$ -	
	Rate Rider - Volumetric	Line-Connect	40,664	\$ -	0	\$ -	
	Rate Rider - Volumetric	Network	40,664	\$ -	0	\$ -	
	Monthly Service Charge	PORT HOPE TS	0	\$ 824.2800	1	\$ 824.28	\$ 77,263.72
March	Monthly Service Charge	0 PORT HOPE TS M4	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$ 824.2800	1	\$ 824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$ 824.2800	1	\$ 824.28	

	Common ST Line	PORT HOPE TS	37,367	\$	1.8196	67,994	\$	67,993.76	
	Rate Rider - Volumetric	PORT HOPE TS	37,367	\$	-	0	\$	-	
	Rate Rider - Volumetric	Trans-Connect	37,796	\$	-	0	\$	-	
	Rate Rider - Volumetric	Line-Connect	37,796	\$	-	0	\$	-	
	Rate Rider - Volumetric	Network	37,796	\$	-	0	\$	-	
	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$ 72,115.16
April	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28	
	Common ST Line	PORT HOPE TS	37,740	\$	1.8196	68,672	\$	68,672.07	
	Rate Rider - Volumetric	PORT HOPE TS	37,740	\$	-	0	\$	-	
	Rate Rider - Volumetric	Trans-Connect	38,171	\$	-	0	\$	-	
	Rate Rider - Volumetric	Line-Connect	38,171	\$	-	0	\$	-	
	Rate Rider - Volumetric	Network	38,171	\$	-	0	\$	-	
	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$ 72,793.47
May	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28	
	Common ST Line	PORT HOPE TS	31,883	\$	1.8196	58,015	\$	58,014.51	
	Rate Rider - Volumetric	PORT HOPE TS	31,883	\$	-	0	\$	-	
	Rate Rider - Volumetric	Trans-Connect	32,248	\$	-	0	\$	-	
	Rate Rider - Volumetric	Line-Connect	32,248	\$	-	0	\$	-	
	Rate Rider - Volumetric	Network	32,248	\$	-	0	\$	-	
	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$ 62,135.91
June	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28	
	Common ST Line	PORT HOPE TS	31,883	\$	1.8196	58,015	\$	58,014.51	
	Rate Rider - Volumetric	PORT HOPE TS	31,883	\$	-	0	\$	-	
	Rate Rider - Volumetric	Trans-Connect	32,248	\$	-	0	\$	-	
	Rate Rider - Volumetric	Line-Connect	32,248	\$	-	0	\$	-	
	Rate Rider - Volumetric	Network	32,248	\$	-	0	\$	-	
	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$ 62,135.91
July	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28	
	Common ST Line	PORT HOPE TS	43,669	\$	1.8196	79,460	\$	79,460.31	
	Rate Rider - Volumetric	PORT HOPE TS	43,669	\$	-	0	\$	-	
	Rate Rider - Volumetric	Trans-Connect	44,211	\$	-	0	\$	-	
	Rate Rider - Volumetric	Line-Connect	44,211	\$	-	0	\$	-	
	Rate Rider - Volumetric	Network	44,211	\$	-	0	\$	-	
	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$ 83,581.71
August	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28	
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28	
	Common ST Line	PORT HOPE TS	43,555	\$	1.8196	79,253	\$	79,253.04	
	Rate Rider - Volumetric	PORT HOPE TS	43,555	\$	-	0	\$	-	
	Rate Rider - Volumetric	Trans-Connect	44,090	\$	-	0	\$	-	
	Rate Rider - Volumetric	Line-Connect	44,090	\$	-	0	\$	-	
	Rate Rider - Volumetric	Network	44,090	\$	-	0	\$	-	

	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$	83,374.44
September	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28		
	Common ST Line	PORT HOPE TS	44,697	\$	1.8196	81,331	\$	81,331.46		
	Rate Rider - Volumetric	PORT HOPE TS	44,697	\$	-	0	\$	-		
	Rate Rider - Volumetric	Trans-Connect	45,239	\$	-	0	\$	-		
	Rate Rider - Volumetric	Line-Connect	45,239	\$	-	0	\$	-		
	Rate Rider - Volumetric	Network	45,239	\$	-	0	\$	-		
October	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$	85,452.86
	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28		
	Common ST Line	PORT HOPE TS	35,620	\$	1.8196	64,814	\$	64,813.61		
	Rate Rider - Volumetric	PORT HOPE TS	35,620	\$	-	0	\$	-		
	Rate Rider - Volumetric	Trans-Connect	36,025	\$	-	0	\$	-		
	Rate Rider - Volumetric	Line-Connect	36,025	\$	-	0	\$	-		
	Rate Rider - Volumetric	Network	36,025	\$	-	0	\$	-		
November	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$	68,935.01
	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28		
	Common ST Line	PORT HOPE TS	35,583	\$	1.8196	64,747	\$	64,746.84		
	Rate Rider - Volumetric	PORT HOPE TS	35,583	\$	-	0	\$	-		
	Rate Rider - Volumetric	Trans-Connect	35,994	\$	-	0	\$	-		
	Rate Rider - Volumetric	Line-Connect	35,994	\$	-	0	\$	-		
	Rate Rider - Volumetric	Network	35,994	\$	-	0	\$	-		
December	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$	68,868.24
	Monthly Service Charge	0 PORT HOPE TS M4	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	1 PORT HOPE TS M2	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	2 COLBORNE MS 1	0	\$	824.2800	1	\$	824.28		
	Monthly Service Charge	3 COLBORNE MS 2,	0	\$	824.2800	1	\$	824.28		
	Common ST Line	PORT HOPE TS	37,433	\$	1.8196	68,114	\$	68,113.78		
	Rate Rider - Volumetric	PORT HOPE TS	37,433	\$	-	0	\$	-		
	Rate Rider - Volumetric	Trans-Connect	37,923	\$	-	0	\$	-		
	Rate Rider - Volumetric	Line-Connect	37,923	\$	-	0	\$	-		
	Rate Rider - Volumetric	Network	37,923	\$	-	0	\$	-		
	Monthly Service Charge	PORT HOPE TS	0	\$	824.2800	1	\$	824.28	\$	72,235.18
TOTAL			2,329,269.91						\$	891,137.53

Table 10: 5 years of historical Low Voltage Charges

	2022 Actual	2023 Actual	2024 Actual	2025 Actual	2026 Bridge Year Forecast	2027 Test Year Forecast
Host I LV Charges (\$)	869,533	693,035	813,832	636,680	753,270	891,138

Forecast Methodology: Last actual LV charges escalated using current Hydro One LV rates

LV RATE CALCULATIONS

Customer Class	Unit	2027 Forecasted Volume	RTSR Connection Rate	Loss Adjusted Volume	RTSR Connection Revenue	Allocation	Allocated Low Voltage Charges	Delivered Volume	Low Voltage Rates
Residential	\$/kWh	87,951,385	0.006863614	91,777,270	629,924	38.3%	341,095	87,951,385	0.0039
General Service < 50 kW	\$/kWh	37,827,326	0.006202061	39,472,815	244,813	14.9%	132,563	37,827,326	0.0035
General Service > 50 to 4999 kW	\$/kW	306,600	2.478508883	306,600	759,911	46.2%	411,481	306,600	1.3421
Unmetered Scattered Load	\$/kWh	649,183	0.007525169	677,422	5,098	0.3%	2,760	649,183	0.0043
Sentinel	\$/kW	113	1.956111092	113	222	0.0%	120	113	1.0592
Streetlights	\$/kW	3,006	1.916271336	3,006	5,759	0.3%	3,119	3,006	1.0376
TOTAL					1,645,726	100.0%	891,138		

Account 1550 records the difference between actual Low Voltage ("LV") charges billed by Hydro One Networks Inc. ("HONI") and the LV revenues collected from customers through approved rates.

The table below presents historical LV revenues and actual HONI LV charges from 2016 to 2025, together with the forecast LV charges reflected in the 2022 Cost of Service proceeding.

Prior to the 2022 rebasing, LV revenues collected from customers were insufficient to recover actual HONI LV charges, resulting in significant under-recoveries recorded in Account 1550. By the end of 2021, the account had accumulated a substantial debit balance that was addressed through the 2022 Cost of Service proceeding.

The 2022 Cost of Service application was prepared during a period of elevated LV costs. Forecast LV charges of approximately \$1.39 million were presented in the application and LV rates were ultimately established using forecast LV charges of approximately \$1.66 million. Following rebasing, actual HONI LV charges declined significantly and remained well below the levels reflected in rates.

As shown in Table, actual LV charges averaged approximately \$753,000 annually from 2022 to 2025, compared to the \$1.66 million forecast used to establish rates. Consequently, LV revenues exceeded actual LV costs, resulting in annual credit variances recorded in Account 1550. These balances were subsequently reviewed and approved for disposition through the OEB's 2025 and 2026 IRM proceedings.

For the 2027 Test Year, Lakefront Utilities has calculated proposed LV rates using actual 2025 billing determinants and the currently approved HONI LV rates. Going forward, Lakefront Utilities intends to review LV rates as part of future rate applications to better align LV revenues with actual LV costs and minimize future balances in Account 1550.

Table 10 - Historical trend in LV Revenues and Costs

Year	LV Revenue (4075)	HONI LV Charges (actual/support)	Forecasted in 2022 COS
2016	\$303,887	\$719,885	
2017	\$308,676	\$700,226	
2018	\$335,983	\$601,305	
2019	\$304,521	\$837,849	
2020	\$312,010	\$1,129,800	
2021	\$313,391	\$1,162,827	\$1,393,800
2022	\$1,170,151	\$869,533	\$1,657,800
2023	\$1,160,930	\$693,035	
2024	\$1,163,116	\$813,832	
2025	\$1,228,078	\$636,680	
2026	\$655,781		

LUI notes that LV charges are established by Hydro One and are outside of Lakefront Utilities' control. The proposed 2027 LV rates reflect the best available information at the time of filing, based on actual 2025 billing determinants and currently approved HONI LV rates. Any differences between forecast and actual LV costs will continue to be recorded in Account 1550 and addressed through future OEB-approved disposition proceedings.

8.2.2 Rate Riders

Deferral and variance account rate riders which make up part of Subtotal B of the bill impacts, are calculated and explained in detail at Exhibit 9.

8.3 PASS-THROUGH CHARGES (SUBTOTAL C)

The Applicant has completed the OEB Retail Transmission Service Rates ("RTSR") Model using the most recent Uniform Transmission Rates ("UTRs") available at the time of filing. The resulting RTSRs are reflected in the proposed rates presented in Exhibit 8.

The billing determinants used in the RTSR Model are consistent with the 2027 Test Year load forecast presented in Exhibit 3 and with the billing determinants used in the working capital allowance calculation presented in Exhibit 2. No material differences exist between the billing determinants used in these models. Any minor differences are attributable solely to model-specific rounding conventions and the application of class-specific billing determinants required by the OEB RTSR Model.

The Applicant does not have any separately identified electric vehicle charging facilities for rate-setting purposes. Accordingly, no EV charging load has been excluded from any customer class or separately reflected in the RTSR calculations.

The Applicant is not proposing any modifications to the OEB-approved RTSR cost allocation methodology. Accordingly, no additional cost causation analyses have been prepared beyond the completed RTSR Model.

Charge	Rate	Authority
RTSR – Network	Per class (\$/kWh or \$/kW)	2026 Preliminary UTRs, EB-2025-0232
RTSR – Connection	Per class (\$/kWh or \$/kW)	2026 Preliminary UTRs, EB-2025-0232
Wholesale Market Service Charge	\$0.0047/kWh	OEB Decision, December 10, 2024
Rural and Remote Rate Protection	\$0.0006/kWh	OEB Decision, effective January 1, 2026
Low Voltage Service Charge	Per class (\$/kWh or \$/kW)	Based on 2025 actuals, 2026 Hydro One rates
Smart Meter Entity Charge	\$0.42/month	OEB Guidance, December 10, 2024

8.4 LOSS ADJUSTMENT

As a fully embedded distributor, LUI is proposing a distributor loss factor of 0.91% and a Total Loss Factor ("TLF") of 1.0435 (4.35%), based on the average actual losses experienced over the five-year period from 2021 to 2025, as presented in Table 11 below.

The proposed TLF reflects both losses within the distributor's system and the upstream supply facility losses applicable to embedded distributors. Consistent with OEB requirements, LUI has applied Hydro One Networks Inc.'s ("HONI") approved Supply Facilities Loss Factor of 1.0340 in determining the proposed TLF.

The proposed TLF of 1.0435 represents a decrease from LUI's currently approved TLF of 1.0786. The decrease is primarily attributable to lower average distribution system losses observed over the historical period used in the calculation.

Table 11 presents the determination of the proposed loss factor. LUI notes that the data used in the loss factor calculation reconciles to the wholesale energy purchases reflected in the Load Forecast model and the energy volumes reported in its Load Forecast. LUI notes that the small variances of less than 0.06% are related to billing and metering corrections

Table 11 – Determination of Loss Factor

	2021	2022	2023	2024	2025	AVERAGE
Losses Within Distributor's System						
"Wholesale" kWh delivered to distributor (higher value)	246,536,388	252,934,760	240,524,902	239,494,564	248,063,425	245,510,808
"Wholesale" kWh delivered to distributor (lower value)	243,619,589	249,967,447	237,506,346	236,593,694	245,115,610	242,560,537
Embedded Generation						
MicroFIT						
Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	0	0	0	0	0	0
Net "Wholesale" kWh delivered to distributor = A(2) - B	243,619,589	249,967,447	237,506,346	236,593,694	245,115,610	242,560,537
"Retail" kWh delivered by distributor						
Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)						0
Net "Retail" kWh delivered by distributor = D - E	242,787,842	245,955,782	234,669,498	236,289,594	242,115,103	240,363,564
Loss Factor in Distributor's system = C / F	1.0034	1.0163	1.0121	1.0013	1.0124	1.0091
Losses Upstream of Distributor's System						
Supply Facilities Loss Factor	1.0340	1.0340	1.0340	1.0340	1.0340	1.0340
Total Losses						
Total Loss Factor = G x H	1.0375	1.0509	1.0465	1.0353	1.0468	1.0435
RRR	243,477,974	249,836,665	237,484,003	236,611,529	245,126,960	
Difference due to billing and/or metering corrections	141,615	130,782	22,343	-17,835	-11,350	

8.5 BILL IMPACT AND RATE MITIGATION PLAN

The proposed 2027 rates reflect the results of the updated cost allocation study and are intended to better align revenue recovery with the costs of serving each customer class.

Fixed monthly charges remain generally stable across most classes. The Residential monthly service charge increases from \$28.79 to \$33.13 per month, reflecting a greater allocation of customer-related costs to the Residential class. Fixed charges for GS < 50 kW, GS 50–4,999 kW, Sentinel Lighting, and Street Lighting remain unchanged.

Consistent with the cost allocation results, a larger portion of distribution revenue is recovered through volumetric charges for the GS and lighting classes. As a result, the GS < 50 kW, GS 50–4,999 kW, Sentinel Lighting, and Street Lighting classes see increases in their variable distribution rates, while the USL volumetric rate decreases slightly.

Tables 12 and 13 summarize the proposed fixed and volumetric distribution charges for each customer class.

Table 12 – Summary of Proposed 2027 Distribution Rates (fixed)

Class	2026 Current	2027 Proposed	% Change (2026-2027)
Residential	\$28.79	\$33.13	+15.1%
*GS < 50 kW	\$29.77	\$29.77	0.0%
GS 50–4,999 kW	\$108.33	\$108.33	0.0%
Unmetered Scattered Load	\$11.56	\$11.42	-1.2%
Sentinel Lighting	\$6.97	\$6.97	0.0%
Street Lighting	\$2.19	\$2.19	0.0%

Excludes Group 2 balances

Table 13 – Summary of Proposed 2027 Distribution Rates (volumetric)

Class	Units	2026 Current	2027 Proposed	% Change (2026-2027)
Residential	\$/kWh	\$0.0000	\$0.0000	0.0%
GS < 50 kW	\$/kWh	\$0.0110	\$0.0145	+31.8%
GS 50–4,999 kW	\$/kW	\$4.3243	\$6.0219	+39.3%
Unmetered Scattered Load	\$/kWh	\$0.0172	\$0.0170	-1.2%
Sentinel Lighting	\$/kW	\$15.8805	\$116.6038	+634.3%
Street Lighting	\$/kW	\$57.7488	\$201.0859	+248.4%

Table 14 summarizes the impact of the proposed rates on distribution charges (Subtotal A), distribution charges including riders (Subtotal B), delivery charges (Subtotal C), and the total customer bill.

Table 14 – Summary of Customer Bill Impacts

Class	Subtotal A (\$ / %) *	Subtotal B (\$ / %)	Subtotal C (\$ / %)	Total Bill (\$ / %)
Residential (RPP)	+\$2.92 / +10.0%	+\$2.32 / +6.7%	-\$0.12 / -0.2%	-\$0.09 / -0.1%
GS < 50 kW	+\$5.13 / +8.9%	+\$3.63 / +5.0%	-\$3.99 / -3.4%	-\$3.52 / -0.9%
GS 50–2,999 kW	+\$290.42 / +25.4%	-\$630.53 / -34.9%	-\$963.45 / -25.9%	-\$1,030.83 / -6.1%
Unmetered Scattered Load	-\$14.84 / -1.3%	-\$15.33 / -1.3%	-\$17.28 / -1.5%	-\$15.45 / -1.4%
Sentinel Lighting	+\$18.53 / +5.4%	+\$18.48 / +5.4%	+\$18.30 / +5.3%	+\$16.38 / +5.1%
Street Lighting	+\$1.05 / +0.0%	+\$0.76 / +0.0%	+\$0.69 / +0.0%	+\$0.78 / +0.0%
Residential (Non-RPP)	+\$2.92 / +10.0%	-\$4.10 / -10.7%	-\$6.54 / -12.3%	-\$5.84 / -4.6%

*Includes Group 2 balances as per OEB Bill Impact model

As shown in Table 14, the resulting total bill impacts are modest across all customer classes. While distribution charges (Subtotal A) increase for most classes, those increases are partially offset by reductions in distribution riders, RTSRs, and other pass-through charges.

In particular, LUI's proposed Management Fee Refund Rider, described in Exhibit 9, provides ongoing customer mitigation from 2027 through 2030.

Residential RPP customers are expected to experience a slight overall bill decrease of approximately 0.1%, while GS < 50 kW customers are expected to see a decrease of approximately 0.9%. The GS 50–4,999 kW class is expected to experience a decrease of approximately 6.1%, primarily due to reductions in riders and delivery-related charges. The Residential Non-RPP customer scenario is expected to decrease by approximately 4.6%. The USL class is expected to decrease by approximately 1.4%, while Street Lighting customers experience virtually no overall bill impact. Sentinel Lighting customers are expected to experience an increase of approximately 5.1%.

LUI has reviewed the resulting bill impacts and does not believe rate mitigation is required at this time. No customer class experiences a total bill impact that would warrant a departure from the proposed rates. LUI believes the proposed rates appropriately reflect the results of the cost allocation study while maintaining reasonable customer impacts.

Table 15 summarizes the billing determinants and assumptions used in the bill impact model.

Table 15 – Bill Impact Model Assumptions and Billing Determinants

Rate Class	Bill Impact Input Used	Source / Calculation
Residential	750 kWh	OEB standard residential bill impact level.
GS < 50 kW	2,500 kWh	Representative GS < 50 kW monthly consumption level.
GS 50 to 4,999 kW	91,707 kWh / 237 kW	2027 forecast kWh of 118,852,354 ÷ 108 customers ÷ 12 = 91,707 kWh. 2027 forecast kW of 306,600 ÷ 108 customers ÷ 12 = 237 kW.
USL	546 kWh / 99 connections	2027 forecast kWh of 649,183 ÷ 99 connections ÷ 12 = 546 kWh. Fixed charge determinant is 99 connections from the Cost Allocation model.
Sentinel Lighting	75 kWh / 0 kW / 49 devices	2027 forecast kWh of 44,093 ÷ 49 devices ÷ 12 = 75 kWh. 2027 forecast kW of 113 ÷ 49 devices ÷ 12 = 0.19 kW, rounded to 0 in the Bill Impact model. Fixed charge determinant is 49 devices.
Street Lighting	31 kWh / 0 kW / 3,117 connections	2027 forecast kWh of 1,165,955 ÷ 3,117 connections ÷ 12 = 31 kWh. 2027 forecast kW of 3,006 ÷ 3,117 connections ÷ 12 = 0.08 kW, rounded to 0 in the Bill Impact model. Fixed charge determinant is 3,117 connections.
Residential Non-RPP	750 kWh	OEB standard residential bill impact level for retailer / non-RPP comparison.

Rate Mitigation

LUI has assessed the resulting bill impacts based on the proposed 2027 rates and concludes that rate mitigation is not required.

As discussed above, while certain customer classes experience increases in distribution charges resulting from the updated cost allocation study, the overall bill impacts are moderated by reductions in distribution riders, RTSRs, and other pass-through charges. The resulting total bill impacts are modest and range from a decrease of approximately 5.8% for the GS 50–4,999 kW class to an increase of approximately 5.1% for the Sentinel Lighting class.

LUI believes the proposed rates appropriately reflect cost causation principles while maintaining reasonable customer bill impacts. Accordingly, LUI is not proposing any rate mitigation measures as part of this Application.

8.6 TARIFF OF RATES AND OTHER CHARGES

8.6.1 Retail and Service Charges

Retail Service Charges are subject to 3.70% increase as proposed by the OEB in the Bill Impact model. The updated charges are presented below.

Update the following rates if an OEB Decision has been issued at the time of completing this application

Regulatory Charges			
Effective Date of Regulatory Charges		January 1, 2026	January 1, 2027 ¹
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25	0.25

Time-of-Use RPP Prices			
As of		November 1, 2025	
Off-Peak	\$/kWh	0.0980	64.00%
Mid-Peak	\$/kWh	0.1570	18.00%
On-Peak	\$/kWh	0.2030	18.00%

Ontario Electricity Rebate (OER)		
Ontario Electricity Rebate (OER)	\$	23.50%

Smart Meter Entity Charge (SME)		
Smart Meter Entity Charge (SME)	\$	0.42

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):	\$	42.88
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Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor ²	Proposed charge ^{3/4}
Specific charge for access to the power poles - per pole/year	\$	40.59	3.70%	42.09

Retail Service Charges		Current charge	Inflation factor ²	Proposed charge ⁴
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72	3.70%	130.37
Monthly fixed charge, per retailer	\$	50.29	3.70%	52.15
Monthly variable charge, per customer, per retailer	\$/cust.	1.24	3.70%	1.29
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74	3.70%	0.77
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	-0.74	3.70%	-0.77
Service Transaction Requests (STR)				0
Request fee, per request, applied to the requesting party	\$	0.63	3.70%	0.65
Processing fee, per request, applied to the requesting party	\$	1.24	3.70%	1.29
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	5.03	3.70%	5.22
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	3.70%	2.6

8.6.2 Specific Service Charges

LUI confirms that the Time-of-Use RPP prices, Ontario Electricity Rebate (OER), Smart Metering Entity (SME) charge, and miscellaneous service charges applied in this Application have been taken directly from the 2027 Bill Impact Model.

The utility further confirms that the most recent Ontario Energy Board-approved inflation factor of 3.70% has been applied in deriving the proposed miscellaneous service charges. These charges are updated in accordance with the OEB's IRM and Cost of Service frameworks, which incorporate the underlying cost structures, including labour, materials, and overheads.

Accordingly, the resulting charges have been consistently reflected in the determination of Test Year Other Revenues and are aligned with the revenue assumptions embedded in the Application.

8.6.3 Wire Pole Attachment

LUI confirms that Account 1508 – Pole Attachment Revenue Variance Account was established to record differences between actual pole attachment revenues and the revenues reflected in approved rates.

As part of LUI's 2022 Cost of Service proceeding, the balance in the account was reviewed; however, the approved disposition only reflected activity up to December 31, 2020. As a result, a residual balance relating to 2021 activity remained in the account.

Since rebasing, the pole attachment charge has been updated annually through the IRM process and revenues have generally aligned with approved rates. Accordingly, no significant ongoing variances have accumulated in the account subsequent to 2021.

As discussed in Exhibit 9, LUI is proposing disposition of the remaining balance in Account 1508, including applicable carrying charges. Following disposition of the residual balance, LUI proposes that the account be discontinued.

LUI has updated the tariff sheet to reflect the proposed pole attachment charge of \$42.09 per pole, consistent with the value used in the regulatory tab of the Bill Impact Model.

8.6.4 Conditions of service

LUI's Conditions of Service (Version 10) reflect the most recent update to the document and were revised in September of 2021. The Conditions of Service are maintained on LUI's website and set out the terms and conditions under which electricity service is provided to customers. The current version incorporates updates to ensure alignment with applicable regulatory requirements and operational practices.

https://www.lakefrontutilities.com/wp-content/uploads/2022/08/CHEC-Conditions-of-Service-Version-9_2021_Final_copy.pdf

APPENDICES

List of Appendices

Appendix 8A	Existing Tariff Sheet
Appendix 8B	Proposed Tariff Sheet
Appendix 8C	Bill Impacts

APPENDIX 8A

SCHEDULE A
DECISION AND RATE ORDER
LAKEFRONT UTILITIES INC.
TARIFF OF RATES AND CHARGES
EB-2025-0025
DECEMBER 11, 2025

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

EB-2025-0025

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	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0054)
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	0.0106
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0083

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

EB-2025-0025

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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

EB-2025-0025

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	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0054)
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	0.0098
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0075

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

EB-2025-0025

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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

EB-2025-0025

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
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(2.0140)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.2199
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	3.9253
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6673
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.9972
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5095

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

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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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EB-2025-0025

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
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(1.8862)
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

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
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Retail Transmission Rate - Network Service Rate	\$/kW	4.3904
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7464
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.5353
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.6010

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	(0.0054)
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	0.0111
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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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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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	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(1.9332)
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	2.9751
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3655

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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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	0.0059
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	(1.9847)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.2268
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	2.9607
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.3173

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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)

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TARIFF OF RATES AND CHARGES
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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)	\$	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	\$	60.00

Lakefront Utilities Inc.
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RETAIL SERVICE CHARGES (if applicable)

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

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	\$	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 8B

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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RESIDENTIAL SERVICE CLASSIFICATION

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

APPLICATION

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

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

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	\$	33.13
Rate Rider for Group 2 Deferral/Variance Account Balances (1900) - effective until December 31, 2027	\$	(1.06)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (1900) - effective until December 31, 2027	\$/kWh	(0.0038)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (1900) - effective until December 31, 2027	\$/kWh	(0.0026)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0088
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
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GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.77
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0145
Low Voltage Service Rate	\$/kWh	0.0035
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (1900) - effective until December 31, 2027	\$/kWh	(0.0037)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (1900) - effective until December 31, 2027	\$/kWh	(0.0026)
Rate Rider for Group 2 Deferral/Variance Account Balances (1900) - effective until December 31, 2027	\$/kWh	(0.0012)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0081
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0062

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakefront Utilities Inc.
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Effective and Implementation Date January 1, 2027
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GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is 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
Distribution Volumetric Rate	\$/kW	6.0219
Low Voltage Service Rate	\$/kW	1.3421
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (1900) - effective until December 31, 2027	\$/kW	(1.4336)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (1900) - effective until December 31, 2027	\$/kWh	(0.0026)
Rate Rider for Group 2 Deferral/Variance Account Balances (1900) - effective until December 31, 2027	\$/kW	(0.4112)
Retail Transmission Rate - Network Service Rate	\$/kW	3.2413
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.5510

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Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.4785
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Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.4213
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MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
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Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
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Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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Standard Supply Service - Administrative Charge (if applicable)	\$	0.25
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UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

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

APPLICATION

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)	\$	11.42
Rate Rider for Recovery of Incremental Capital (2025) - effective until December 31, 2026	\$	0.14
Distribution Volumetric Rate	\$/kWh	0.0170
Low Voltage Service Rate	\$/kWh	0.0043
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (1900) - effective until December 31, 2027	\$/kWh	(0.0037)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (1900) - effective until December 31, 2027	\$/kWh	(0.0026)
Rate Rider for Group 2 Deferral/Variance Account Balances (1900) - effective until December 31, 2027	\$/kWh	(0.0014)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0092
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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	6.97
	\$	
Distribution Volumetric Rate	\$/kW	116.6038
Low Voltage Service Rate	\$/kW	1.0592
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (1900) - effective until December 31, 2027	\$/kW	(1.4397)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (1900) - effective until December 31, 2027	\$/kWh	(0.0026)
Rate Rider for Group 2 Deferral/Variance Account Balances (1900) - effective until December 31, 2027	\$/kW	(2.5120)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4567
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9561

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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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

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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
Distribution Volumetric Rate	\$/kW	20.0859
Low Voltage Service Rate	\$/kW	1.0376
Rate Rider for Group 1 Deferral/Variance Account Balances (excluding Global Adj.) (1900) - effective until December 31, 2027	\$/kW	(1.4347)
Rate Rider for Disposition of Global Adjustment Account - Applicable to Non-RPP Customers Only (1900) - effective until December 31, 2027	\$/kWh	(0.0026)
Rate Rider for Group 2 Deferral/Variance Account Balances (1900) - effective until December 31, 2027	\$/kW	(0.7890)
Retail Transmission Rate - Network Service Rate	\$/kW	2.4448
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9163

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

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microFIT SERVICE CLASSIFICATION

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

APPLICATION

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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.

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Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Pulling post dated cheques	\$	15.00
Request for other billing information	\$	15.00
Easement letter	\$	15.00
Income tax letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque (plus bank charges)	\$	15.00
Legal letter charge	\$	15.00

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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)	\$	42.09
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

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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	130.37
Monthly fixed charge, per retailer	\$	52.15
Monthly variable charge, per customer, per retailer	\$/cust.	1.29
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.77
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.77)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.29
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		

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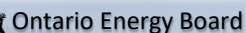
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.22
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.60

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	1.0435
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0331

APPENDIX 8C



Tariff Schedule and Bill Impacts Model (2027 Cost of Service Filers)

The bill comparisons below must be provided for typical customers and consumption levels. Bill impacts must be provided for residential customers consuming 750 kWh per month and general service customers consuming 2,000 kWh per month and having a monthly demand of less than 50 kW. Include bill comparisons for Non-RPP (retailer) as well. **Those distributors that are still in the process of moving to fully fixed residential rates should refer to section 3.2.3 of Chapter 3 of the Filing Requirements for Incentive Rate-Setting Applications.**

For certain classes where one or more customers have unique consumption and demand patterns and which may be significantly impacted by the proposed rate changes, the distributor must show a typical comparison, and provide an explanation.

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA through January 2026 of \$0.1135/kWh (IESO's Monthly Market Report for November 2025) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.
3. All rates following Sub-Section C will be kept constant as these rates are generally outside of the control of the LDC.

Note that cells with the highlighted color shown to the left indicate quantities that are loss adjusted.

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0388		
Proposed/Approved Loss Factor	1.0435		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$28.79	1	\$28.79	\$33.13	1	\$33.13	\$4.34	15.07%
Distribution Volumetric Rate	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Fixed Rate Riders	\$0.36	1	\$0.36	(1.06)	1	(\$1.06)	(\$1.42)	-394.44%
Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total A (excluding pass through)			\$29.15			\$32.07	\$2.92	10.02%
Line Losses on Cost of Power	\$0.1275	29	\$3.71	\$0.1275	33	\$4.16	\$0.45	12.11%
Total Deferral/Variance Account Rate Riders	(\$0.0042)	750	(\$3.15)	(\$0.0038)	750	(\$2.85)	\$0.30	-9.52%
CBR Class B Rate Riders	\$0.0006	750	\$0.45	\$0.0000	750	\$0.00	(\$0.45)	-100.00%
GA Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0051	750	\$3.83	\$0.0039	750	\$2.93	(\$0.90)	-23.53%
Smart Meter Entity Charge (if applicable)	\$0.42	1	\$0.42	\$0.42	1	\$0.42	\$0.00	0.00%
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$34.41			\$36.73	\$2.32	6.74%
RTSR - Network	\$0.0106	779	\$8.26	\$0.0088	783	\$6.89	(\$1.37)	-16.61%
RTSR - Connection and/or Line and Transformation Connection	\$0.0083	779	\$6.47	\$0.0069	783	\$5.40	(\$1.07)	-16.49%
Sub-Total C - Delivery (including Sub-Total B)			\$49.13			\$49.01	(\$0.12)	-0.24%
Wholesale Market Service Charge (WMSC)	\$0.0047	779	\$3.66	\$0.0047	783	\$3.68	\$0.02	0.45%
Rural and Remote Rate Protection (RRRP)	\$0.0006	779	\$0.47	\$0.0006	783	\$0.47	\$0.00	0.45%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
TOU - Off Peak	\$0.0980	480	\$47.04	\$0.0980	480	\$47.04	\$0.00	0.00%
TOU - Mid Peak	\$0.1570	135	\$21.20	\$0.1570	135	\$21.20	\$0.00	0.00%
TOU - On Peak	\$0.2030	135	\$27.41	\$0.2030	135	\$27.41	\$0.00	0.00%
Total Bill on TOU (before Taxes)			\$149.15			\$149.05	(\$0.10)	-0.07%
HST	13%		\$19.39	13%		\$19.38	(\$0.01)	-0.07%
Ontario Electricity Rebate	23.5%		(\$35.05)	23.5%		(\$35.03)	\$0.02	
Total Bill on TOU			\$133.49			\$133.40	(\$0.09)	-0.07%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

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	1.0435		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$29.77	1	\$29.77	\$29.77	1	\$29.77	\$0.00	0.00%
Distribution Volumetric Rate	\$0.0110	2500	\$27.50	\$0.0145	2500	\$36.25	\$8.75	31.82%
Fixed Rate Riders	\$0.37	1	\$0.37	\$0.00	1	\$0.00	(\$0.37)	-100.00%
Volumetric Rate Riders	\$0.0001	2500	\$0.25	(\$0.0012)	2500	(\$3.00)	(\$3.25)	-1300.00%
Sub-Total A (excluding pass through)			\$57.89			\$63.02	\$5.13	8.86%
Line Losses on Cost of Power	\$0.1275	97	\$12.37	\$0.1275	109	\$13.87	\$1.50	12.11%
Total Deferral/Variance Account Rate Riders	(\$0.0042)	2,500	(\$10.50)	(\$0.0037)	2,500	(\$9.25)	\$1.25	-11.90%
CBR Class B Rate Riders	\$0.0006	2,500	\$1.50	\$0.0000	2,500	\$0.00	(\$1.50)	-100.00%
GA Rate Riders	\$0.0000	2,500	\$0.00	\$0.0000	2,500	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0046	2,500	\$11.50	\$0.0035	2,500	\$8.75	(\$2.75)	-23.91%
Smart Meter Entity Charge (if applicable)	\$0.42	1	\$0.42	\$0.42	1	\$0.42	\$0.00	0.00%
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	2,500	\$0.00	\$0.0000	2,500	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$73.18			\$76.81	\$3.63	4.96%
RTSR - Network	\$0.0098	2,597	\$25.45	\$0.0081	2,609	\$21.13	(\$4.32)	-16.97%
RTSR - Connection and/or Line and Transformation Connection	\$0.0075	2,597	\$19.48	\$0.0062	2,609	\$16.17	(\$3.30)	-16.96%
Sub-Total C - Delivery (including Sub-Total B)			\$118.11			\$114.11	(\$3.99)	-3.38%
Wholesale Market Service Charge (WMSC)	\$0.0047	2,597	\$12.21	\$0.0047	2,609	\$12.26	\$0.06	0.45%
Rural and Remote Rate Protection (RRRP)	\$0.0006	2,597	\$1.56	\$0.0006	2,609	\$1.57	\$0.01	0.45%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
TOU - Off Peak	\$0.0980	1,600	\$156.80	\$0.0980	1,600	\$156.80	\$0.00	0.00%
TOU - Mid Peak	\$0.1570	450	\$70.65	\$0.1570	450	\$70.65	\$0.00	0.00%
TOU - On Peak	\$0.2030	450	\$91.35	\$0.2030	450	\$91.35	\$0.00	0.00%
Total Bill on TOU (before Taxes)			\$450.92			\$446.99	(\$3.93)	-0.87%
HST	13%		\$58.62	13%		\$58.11	(\$0.51)	-0.87%
Ontario Electricity Rebate	23.5%		(\$105.97)	23.5%		(\$105.04)	\$0.92	
Total Bill on TOU			\$403.57			\$400.06	(\$3.52)	-0.87%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	GENERAL SERVICE 50 TO 2,999 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	91,707	kWh
Demand	237	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0435	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$108.33	1	\$108.33	\$108.33	1	\$108.33	\$0.00	0.00%
Distribution Volumetric Rate	\$4.3243	236.6	\$1,023.13	\$6.0219	236.6	\$1,424.78	\$401.65	39.26%
Fixed Rate Riders	\$1.33	1	\$1.33	\$0.00	1	\$0.00	(\$1.33)	-100.00%
Volumetric Rate Riders	\$0.0533	236.6	\$12.61	(\$0.4112)	236.6	(\$97.29)	(\$109.90)	-871.48%
Sub-Total A (excluding pass through)			\$1,145.40			\$1,435.82	\$290.42	25.36%
Line Losses on Cost of Power	\$0.0000	-	\$0.00	\$0.0000	-	\$0.00	\$0.00	
Total Deferral/Variance Account Rate Riders	(\$1.5556)	237	(\$368.05)	(\$1.4336)	237	(\$339.19)	\$28.87	-7.84%
CBR Class B Rate Riders	\$0.2199	237	\$52.03	\$0.0000	237	\$0.00	(\$52.03)	-100.00%
GA Rate Riders	\$0.0059	91,707	\$541.07	(\$0.0026)	91,707	(\$238.44)	(\$779.51)	-144.07%
Low Voltage Service Charge	\$1.8420	237	\$435.82	\$1.3421	237	\$317.54	(\$118.28)	-27.14%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	237	\$0.00	\$0.0000	237	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$1,806.26			\$1,175.73	(\$630.53)	-34.91%
RTSR - Network	\$4.5926	237	\$1,086.61	\$3.7923	237	\$897.26	(\$189.35)	-17.43%
RTSR - Connection and/or Line and Transformation Connection	\$3.5067	237	\$829.69	\$2.8999	237	\$686.12	(\$143.57)	-17.30%
Sub-Total C - Delivery (including Sub-Total B)			\$3,722.56			\$2,759.11	(\$963.45)	-25.88%
Wholesale Market Service Charge (WMSC)	\$0.0047	95,265	\$447.75	\$0.0047	95,696	\$449.77	\$2.03	0.45%
Rural and Remote Rate Protection (RRRP)	\$0.0006	95,265	\$57.16	\$0.0006	95,696	\$57.42	\$0.26	0.45%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	95,265	\$10,812.60	\$0.1135	95,696	\$10,861.52	\$48.92	0.45%
Total Bill on Average IESO Wholesale Market Price			\$15,040.32			\$14,128.07	(\$912.24)	-6.07%
HST	13%		\$1,955.24	13%		\$1,836.65	(\$118.59)	-6.07%
Ontario Electricity Rebate	23.5%		\$0.00	23.5%		\$0.00		
Total Bill on Average IESO Wholesale Market Price			\$16,995.56			\$15,964.72	(\$1,030.83)	-6.07%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	546	kWh	
Demand	-	kW	
Current Loss Factor	1.0388		
Proposed/Approved Loss Factor	1.0435		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$11.56	99	\$1,144.44	\$11.42	99	\$1,130.58	(\$13.86)	-1.21%
Distribution Volumetric Rate	\$0.0172	546	\$9.39	\$0.0170	546	\$9.28	(\$0.11)	-1.16%
Fixed Rate Riders	\$0.14	1	\$0.14	\$0.14	1	\$0.14	\$0.00	0.00%
Volumetric Rate Riders	\$0.0002	546	\$0.11	(\$0.0014)	546	(\$0.76)	(\$0.87)	-800.00%
Sub-Total A (excluding pass through)			\$1,154.08			\$1,139.24	(\$14.84)	-1.29%
Line Losses on Cost of Power	\$0.1275	21	\$2.70	\$0.1275	24	\$3.03	\$0.33	12.11%
Total Deferral/Variance Account Rate Riders	(\$0.0042)	546	(\$2.29)	(\$0.0037)	546	(\$2.02)	\$0.27	-11.90%
CBR Class B Rate Riders	\$0.0006	546	\$0.33	\$0.0000	546	\$0.00	(\$0.33)	-100.00%
GA Rate Riders	\$0.0000	546	\$0.00	\$0.0000	546	\$0.00	\$0.00	
Low Voltage Service Charge	\$0.0057	546	\$3.11	\$0.0043	546	\$2.35	(\$0.76)	-24.56%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	546	\$0.00	\$0.0000	546	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$1,157.93			\$1,142.59	(\$15.33)	-1.32%
RTSR - Network	\$0.0111	567	\$6.30	\$0.0092	570	\$5.24	(\$1.05)	-16.74%
RTSR - Connection and/or Line and Transformation Connection	\$0.0091	567	\$5.16	\$0.0075	570	\$4.27	(\$0.89)	-17.21%
Sub-Total C - Delivery (including Sub-Total B)			\$1,169.39			\$1,152.11	(\$17.28)	-1.48%
Wholesale Market Service Charge (WMSC)	\$0.0047	567	\$2.67	\$0.0047	570	\$2.68	\$0.01	0.45%
Rural and Remote Rate Protection (RRRP)	\$0.0006	567	\$0.34	\$0.0006	570	\$0.34	\$0.00	0.45%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
TOU - Off Peak	\$0.0980	349	\$34.25	\$0.0980	349	\$34.25	\$0.00	0.00%
TOU - Mid Peak	\$0.1570	98	\$15.43	\$0.1570	98	\$15.43	\$0.00	0.00%
TOU - On Peak	\$0.2030	98	\$19.95	\$0.2030	98	\$19.95	\$0.00	0.00%
Total Bill on TOU (before Taxes)			\$1,242.27			\$1,225.00	(\$17.26)	-1.39%
HST	13%		\$161.49	13%		\$159.25	(\$2.24)	-1.39%
Ontario Electricity Rebate	23.5%		(\$291.93)	23.5%		(\$287.88)	\$4.06	
Total Bill on TOU			\$1,111.83			\$1,096.38	(\$15.45)	-1.39%

In the manager's summary, discuss the reason for the change.

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Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	75	kWh
Demand	0	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0435	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$6.97	49	\$341.53	\$6.97	49	\$341.53	\$0.00	0.00%
Distribution Volumetric Rate	\$15.8805	0.19	\$3.02	\$116.6038	0.19	\$22.15	\$19.14	634.26%
Fixed Rate Riders	\$0.09	1	\$0.09	\$0.00	1	\$0.00	(\$0.09)	-100.00%
Volumetric Rate Riders	\$0.1967	0.19	\$0.04	(\$2.5120)	0.19	(\$0.48)	(\$0.51)	-1377.07%
Sub-Total A (excluding pass through)			\$344.67			\$363.21	\$18.53	5.38%
Line Losses on Cost of Power	\$0.1275	3	\$0.37	\$0.1275	3	\$0.42	\$0.04	12.11%
Total Deferral/Variance Account Rate Riders	(\$1.5297)	0	(\$0.29)	(\$1.4397)	0	(\$0.27)	\$0.02	-5.88%
CBR Class B Rate Riders	\$0.2227	0	\$0.04	\$0.0000	0	\$0.00	(\$0.04)	-100.00%
GA Rate Riders	\$0.0000	75	\$0.00	\$0.0000	75	\$0.00	\$0.00	
Low Voltage Service Charge	\$1.4538	0	\$0.28	\$1.0592	0	\$0.20	(\$0.07)	-27.14%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	0	\$0.00	\$0.0000	0	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$345.07			\$363.55	\$18.48	5.35%
RTSR - Network	\$2.9751	0	\$0.57	\$2.4567	0	\$0.47	(\$0.10)	-17.42%
RTSR - Connection and/or Line and Transformation Connection	\$2.3655	0	\$0.45	\$1.9561	0	\$0.37	(\$0.08)	-17.31%
Sub-Total C - Delivery (including Sub-Total B)			\$346.09			\$364.39	\$18.30	5.29%
Wholesale Market Service Charge (WMSC)	\$0.0047	78	\$0.37	\$0.0047	78	\$0.37	\$0.00	0.45%
Rural and Remote Rate Protection (RRRP)	\$0.0006	78	\$0.05	\$0.0006	78	\$0.05	\$0.00	0.45%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
TOU - Off Peak	\$0.0980	48	\$4.70	\$0.0980	48	\$4.70	\$0.00	0.00%
TOU - Mid Peak	\$0.1570	14	\$2.12	\$0.1570	14	\$2.12	\$0.00	0.00%
TOU - On Peak	\$0.2030	14	\$2.74	\$0.2030	14	\$2.74	\$0.00	0.00%
Total Bill on TOU (before Taxes)			\$356.32			\$374.62	\$18.30	5.14%
HST	13%		\$46.32	13%		\$48.70	\$2.38	5.14%
Ontario Electricity Rebate	23.5%		(\$83.73)	23.5%		(\$88.04)	(\$4.30)	
Total Bill on TOU			\$318.90			\$335.28	\$16.38	5.14%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	31	kWh
Demand	0	kW
Current Loss Factor	1.0388	
Proposed/Approved Loss Factor	1.0435	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$2.19	3117	\$6,826.23	\$2.19	3117	\$6,826.23	\$0.00	0.00%
Distribution Volumetric Rate	\$5.7488	0.08	\$0.46	\$20.0859	0.08	\$1.61	\$1.15	249.39%
Fixed Rate Riders	\$0.03	1	\$0.03	\$0.00	1	\$0.00	(\$0.03)	-100.00%
Volumetric Rate Riders	\$0.0710	0.08	\$0.01	(\$0.7890)	0.08	(\$0.06)	(\$0.07)	-1211.27%
Sub-Total A (excluding pass through)			\$6,826.73			\$6,827.77	\$1.05	0.02%
Line Losses on Cost of Power	\$0.1135	1	\$0.14	\$0.1135	1	\$0.15	\$0.02	12.11%
Total Deferral/Variance Account Rate Riders	(\$1.5325)	0	(\$0.12)	(\$1.4347)	0	(\$0.11)	\$0.01	-6.38%
CBR Class B Rate Riders	\$0.2268	0	\$0.02	\$0.0000	0	\$0.00	(\$0.02)	-100.00%
GA Rate Riders	\$0.0059	31	\$0.18	(\$0.0026)	31	(\$0.08)	(\$0.26)	-144.07%
Low Voltage Service Charge	\$1.4240	0	\$0.11	\$1.0376	0	\$0.08	(\$0.03)	-27.13%
Smart Meter Entity Charge (if applicable)	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	0	\$0.00	\$0.0000	0	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$6,827.05			\$6,827.81	\$0.76	0.01%
RTSR - Network	\$2.9607	0	\$0.24	\$2.4448	0	\$0.20	(\$0.04)	-17.42%
RTSR - Connection and/or Line and Transformation Connection	\$2.3173	0	\$0.19	\$1.9163	0	\$0.15	(\$0.03)	-17.30%
Sub-Total C - Delivery (including Sub-Total B)			\$6,827.48			\$6,828.16	\$0.69	0.01%
Wholesale Market Service Charge (WMSC)	\$0.0047	32	\$0.15	\$0.0047	32	\$0.15	\$0.00	0.45%
Rural and Remote Rate Protection (RRRP)	\$0.0006	32	\$0.02	\$0.0006	32	\$0.02	\$0.00	0.45%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	31	\$3.52	\$0.1135	31	\$3.52	\$0.00	0.00%
Total Bill on Average IESO Wholesale Market Price			\$6,831.42			\$6,832.10	\$0.69	0.01%
HST	13%		\$888.08	13%		\$888.17	\$0.09	0.01%
Ontario Electricity Rebate	23.5%		\$0.00	23.5%		\$0.00		
Total Bill on Average IESO Wholesale Market Price			\$7,719.50			\$7,720.28	\$0.78	0.01%

In the manager's summary, discuss the reason for the change.

In the manager's summary, discuss the reason for the change.

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	1.0435	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$28.79	1	\$28.79	\$33.13	1	\$33.13	\$4.34	15.07%
Distribution Volumetric Rate	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Fixed Rate Riders	\$0.36	1	\$0.36	(1.06)	1	(\$1.06)	(\$1.42)	-394.44%
Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total A (excluding pass through)			\$29.15			\$32.07	\$2.92	10.02%
Line Losses on Cost of Power	\$0.1135	29	\$3.30	\$0.1135	33	\$3.70	\$0.40	12.11%
Total Deferral/Variance Account Rate Riders	(\$0.0042)	750	(\$3.15)	(\$0.0038)	750	(\$2.85)	\$0.30	-9.52%
CBR Class B Rate Riders	\$0.0006	750	\$0.45	\$0.0000	750	\$0.00	(\$0.45)	-100.00%
GA Rate Riders	\$0.0059	750	\$4.43	(\$0.0026)	750	(\$1.95)	(\$6.38)	-144.07%
Low Voltage Service Charge	\$0.0051	750	\$3.83	\$0.0039	750	\$2.93	(\$0.90)	-23.53%
Smart Meter Entity Charge (if applicable)	\$0.42	1	\$0.42	\$0.42	1	\$0.42	\$0.00	0.00%
Additional Fixed Rate Riders	\$0.00	1	\$0.00	\$0.00	1	\$0.00	\$0.00	
Additional Volumetric Rate Riders	\$0.0000	750	\$0.00	\$0.0000	750	\$0.00	\$0.00	
Sub-Total B - Distribution (includes Sub-Total A)			\$38.42			\$34.32	(\$4.10)	-10.68%
RTSR - Network	\$0.0106	779	\$8.26	\$0.0088	783	\$6.89	(\$1.37)	-16.61%
RTSR - Connection and/or Line and Transformation Connection	\$0.0083	779	\$6.47	\$0.0069	783	\$5.40	(\$1.07)	-16.49%
Sub-Total C - Delivery (including Sub-Total B)			\$53.15			\$46.61	(\$6.54)	-12.31%
Wholesale Market Service Charge (WMSC)	\$0.0047	779	\$3.66	\$0.0047	783	\$3.68	\$0.02	0.45%
Rural and Remote Rate Protection (RRRP)	\$0.0006	779	\$0.47	\$0.0006	783	\$0.47	\$0.00	0.45%
Standard Supply Service Charge	\$0.25	1	\$0.25	\$0.25	1	\$0.25	\$0.00	0.00%
Average IESO Wholesale Market Price	\$0.1135	750	\$85.13	\$0.1135	750	\$85.13	\$0.00	0.00%
Total Bill on Average IESO Wholesale Market Price			\$142.65			\$136.13	(\$6.52)	-4.57%
HST	13%		\$18.54	13%		\$17.70	(\$0.85)	-4.57%
Ontario Electricity Rebate	23.5%		(\$33.52)	23.5%		(\$31.99)		
Total Bill on Average IESO Wholesale Market Price			\$127.67			\$121.83	(\$5.84)	-4.57%

In the manager's summary, discuss the reason for the change.

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