

LAKELAND POWER
DISTRIBUTION LTD.

2020 IRM APPLICATION

EB-2019-0051

Rates Effective: May 1, 2020

Submitted On: October 15,
2019

LakelandPower

LakelandPower

October 15, 2019
Ontario Energy Board
P.O. Box 2319 27th Floor
2300 Yonge Street
Toronto, Ontario M4P 1E4

Attention: Ms. Kirsten Walli, Board Secretary
Regarding: EB-2019-0051 2020 IRM Rate Application

Dear Ms. Walli,

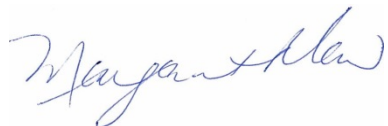
Please find attached accompanying this letter two copies of Lakeland Power Distribution Ltd.'s Application for Electricity and Distribution Rates and Charges effective May 1, 2020.

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

- 2020 IRM Rate Generator Model (2)
- GA Analysis Workform (2)
- LRAMVA Workform (2)
- Account 1595 Workform (1)
- IRM Checklist (1)

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

Respectfully Submitted,



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

3.1.2 Components of the Application Filing	4
3.1.2 (1) Specific Approvals Requested	5
Table 1: Group 2 DVA balances	8
3.1.2 (2) Contact Information.....	9
3.1.2 (3) Completed Models and Supplementary Workforms	10
3.1.2 (4) Current Tariff Sheet	11
3.1.2 (5) Supporting Documentation	12
3.1.2 (6) Groups Affected by Application.....	13
3.1.2 (7) Internet Address	14
3.1.2 (8) Certification of Evidence.....	15
3.2 Elements of the Price Cap IR and Annual IR Index Plan	16
3.2.1 Price Cap Index	16
Table 2: Price Cap Parameters	16
3.2.2 Revenue to Cost Ratios.....	17
3.2.3 Rate Design for Residential Electricity	18
3.2.4 Retail Transmission Rates	19
Table 3: Summary of Retail Transmission Rate Changes	20
3.2.5 Deferral and Variance Accounts Balance Disposition	21
Table 4: Deferral and Variance Account Disposition Balances	21
Table 5: Explanation of Variance Between Proposed Disposition and RRR	23
3.2.5.2 Global Adjustment.....	23
3.2.5.3 Commodity Accounts.....	24
3.2.5.4 Capacity Based Recovery.....	24
3.2.6 LRAM Variance Account (LRAMVA).....	25
Table 6: LRAMVA by rate class and rate rider	26
3.2.7 Tax Changes.....	27
3.2.8 Z-Factor Claims / Advanced Capital Module / Incremental Capital Module	28
3.3.5 Off-Ramps.....	29
Renewable Generation	30
Bill Impacts	31
Table 7: Summary of Bill Impacts.....	31
Index to Appendices	32
Appendix 1a: Current Tariff Sheet – Lakeland Power.....	33
Appendix 1b: Current Tariff Sheet – Parry Sound.....	42
Appendix 2a: Proposed Tariff Sheet – Lakeland Power	51
Appendix 2b: Proposed Tariff Sheet – Parry Sound	60
Appendix 3a: Bill Impacts – Lakeland Power	69
Appendix 3b: Bill Impacts – Parry Sound	74
Appendix 4: GA Methodology Description	80
Appendix 5: Description of Settlement Process	86

3.1.2 Components of the Application Filing

APPLICATION ONTARIO

ENERGY BOARD

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

AND IN THE MATTER OF *an application by Lakeland Power Distribution Ltd. for an Order or Orders pursuant to section 78 of the Ontario Energy Board Act, 1998 approving or fixing just and reasonable rates and other service charges for the distribution of electricity and related matters as of May 1, 2020.*

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

LPDL is incorporated under the Business Corporation Act on April 12, 2000. The Shareholders of LPDL are the Town of Bracebridge, Town of Huntsville, Town of Parry Sound, Town of Sundridge, Village of Burk's Falls and Municipality of Magnetawan. The population of area is approximately 50,000 of which LPDL is in the town cores. In addition to residential, small business and industrial customers, the remainder of the utility's customer base is comprised of Sentinel Lighting, Street Lights, and Unmetered Scattered Load.

Lakeland Power Distribution Ltd. hereby applies to the Ontario Energy Board (the "OEB") pursuant to Section 78 of the Ontario Energy Board Act, 1998 (the "OEB Act") for approval of its proposed distribution rates and other charges, effective May 1, 2020 based on a 2020 Incentive Rate Mechanism (IRM) application.

Unless otherwise identified in the Application, Lakeland Power Distribution Ltd. followed Chapter 3 of the OEB's Filing Requirements for Electricity Distribution Rate Application dated July 12, 2018 (originally issued on November 14, 2006) and the OEB's Addendum to the Filing Requirements dated July 15, 2019, in order to prepare this application.

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

3.1.2 (1) Specific Approvals Requested

Lakeland Power Distribution Ltd. ("LPDL") hereby applies to the Ontario Energy Board (the "Board") for approval of its 2020 Distribution Rate Adjustments effective May 1, 2020. LPDL applies for an Order or Orders approving the proposed distribution rates and other charges as set out in Appendix 2 of this Application as just and reasonable rates and charges pursuant to Section 78 of the OEB Act.

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

In the event that the Board is unable to provide a Decision and Order in this Application for implementation by the Applicant as of May 1, 2020, LPDL requests that the Board issue an Interim Rate Order declaring the current Distribution Rates and Specific Service Charges as interim until the decided implementation date of the approved 2020 distribution rates. If the effective date does not coincide with the Board's decided implementation date for 2020 distribution rates and charges, LPDL requests to be permitted to recover the incremental revenue from the effective date to the implementation date.

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

In the preparation of this application, LPDL has used the 2020 IRM Rate Generator (Version 1.0) issued on July 5, 2019. LPDL is proposing disposition of its 2018 Group One variance accounts during this proceeding in addition to LRAMVA and Renewable Generation. The 2020 IRM Rate Generator model was pre-populated with distributor-specific data for Lakeland Power Distribution Ltd., including the most recent tariff of rates and charges, load, and customer data and Group 1 DVA balances. LPDL confirms that the tariff of rates and charges is accurate, as included in Tab 2 of the model and confirms the accuracy of the pre-populated billing determinates and customer volume, as included in Tab 4 of the model.

Price Cap Adjustment

LPDL selected the Price Cap Incentive Rate-Setting ("Price Cap IR") option to adjust its fixed and volumetric 2020 rates. The Price Cap IR methodology provides for a mechanistic and formulaic adjustment to distribution rates and charges in the period between Cost of Service applications. LPDL acknowledges that the Price Cap Index of 1.35% is calculated in the Board's Rate Generator model based on the update on November 23, 2018 and LPDL's Cohort of Group II. LPDL understands that the model will be updated by OEB Staff with the 2020 price cap parameters once they are available.

2020 Price Cap Parameters

	Price Escalator	1.50%	Productivity Factor	0.00%
Choose Stretch Factor Group		II	Price Cap Index	1.35%
Associated Stretch Factor Value		0.15%		

Revenue-to-Cost Ratio Adjustments

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

Residential Rate Design

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

RTSR Adjustments

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

Deferral and Variance Accounts

In addition, LPDL has completed Tab 3 – 2018 Continuity Schedule and confirms the entries in column BU, representing Group 1 Deferral and Variance Account balances as of December 31, 2018 are accurate. The total claim for the former Parry Sound Service Area is a debit balance of \$207,689 and exceeds the threshold. The total claim for Lakeland Power Distribution without Parry Sound is a debit balance of \$441,619 and exceeds the threshold.

Specific Service Charge and Loss Factors

Continuance of Rate Riders and Adders for which the sunset date has not yet been reached and continuance of the Specific Services charges and Loss Factors as approved in LPDL's 2019 Cost of Service Application (EB-2018-0050).

Disposition of LRAMVA

In accordance with the Board's Guidelines for Electricity Distributor Conservation and Demand Management (EB-2012-003) issues on April 26, 2012, at a minimum, distributors must apply for disposition of the balance in the LRAMVA at the time of their Cost of Service rate applications if the balance is deemed significant by the applicant.

LPDL has populated the LRAMVA workform for both the Parry Sound Service Area as well as Lakeland Power Service Area and found the balances to be significant.

LPDL has used the LRAMVA workform version 3.0 to complete the calculation of the respective LRAMVA values of \$82,816 for former Parry Sound Service Area and \$167,843 for Lakeland Power Service Area. The proposed disposition of the LRAMVA is shown in the respective 2020 IRM model filed in conjunction with this application. The LRAMVA workform version 3.0 is also being filed with this application.

For the former Parry Sound Service Area, the balance of account 1568 that LPDL is seeking disposition for, is regarding 2011 to 2017 programs and persistence in 2017 for previous programs as it has not yet filed an LRAMVA request for disposition.

For Lakeland Power, the balance of account 1568 that LPDL is seeking disposition for is, 2013-2017 programs and persistent savings in 2017 for previous programs as the last LRAMVA request was EB-2015-0086.

LRAMVA was based on verified savings results that are supported by LPDL's 2017 Final CDM Annual Report and Persistence Savings Report issued by the IESO, June 29, 2018.

Tax Change

LPDL is not applying for a tax change rate rider.

ICM/Z-Factor

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

Status of Board Directives from Previous Board Decisions

Included in Lakeland's Decision and Rate Order for its 2019 Cost of Service (EB-2018-0050), OEB findings requested that LPDL's 2018 Group 2 deferral and variance account (DVA) balances be disposed of as part of its 2020 incentive rate-setting mechanism application in order to expedite the process to fully harmonized rates. The current remaining balances are immaterial in nature and disposal will not be requested other than the balance in account 1531 Renewable Generation. Account 1531 balances will be addressed in a separate section. After removing the balance in Account 1531 Renewable Generation as well as accounts whose balance is harmonized, the total balance for 2018 Group 2 DVA in the former Parry Sound Service area is immaterial at a credit balance of \$3,681 and for Lakeland Power, a debit balance of \$2,764, neither of which produce a rate rider.

Table 1: Group 2 Deferral and Variance Account Balances

Lakeland Power Distribution Ltd. Reconciliation of Continuity Schedules to 2018 RRR Filing											
	Total RRR Filing	Lakeland Principal	Lakeland Interest	Parry Sound Principal	Parry Sound Interest	Difference to RRR Filing	Disposal in 2019 (LPDL)	Disposal in 2019 (PSP)	Remaining 2018 Balance	Notes	
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Cr	1508	\$66,075	(10,290)	(1,462)	71,058	6,769	0	(11,836)	78,653	(742)	
Pole Attachment Revenue Variance ⁶	1508	-\$14,995	(14,955)	(41)						(14,995)	new account and harmonized - defer to next COS
Other Regulatory Assets - Sub-Account - Incremental Capital Charge	1508	\$2,379	(867)	(16)	3,063	199	0	(890)	3,298	(29)	
Other Regulatory Assets - Sub-Account - TransCanada	1508	\$3,039	2,900	139			0	3,063		(24)	
Other Regulatory Assets - Sub-Account - OEB Assessment	1508	\$54,801	33,734	1,114	17,239	2,714	0	23,045	20,149	11,607	harmonized amounts - defer to next COS
Other Regulatory Assets - Sub-Account - Late Payment Penalty Litige	1508	-\$19			(19)		0			(19)	
Retail Cost Variance Account - Retail ⁷	1518	\$41,651	40,173	1,766	(251)	(38)	1	34,619	2,416	4,616	harmonized amounts - defer to next COS
Retail Cost Variance Account - STR ⁸	1548	-\$1,196	(1,404)	(24)	231	1	0	(1,343)	234	(87)	
Deferred Rate Impact Amounts	1574	\$16,394			14,467	1,927	0		16,513	(119)	
RSVA - One-time	1582	-\$3,350			(5,738)	2,388	(0)		(3,398)	48	
Group 2 Sub-Total		\$164,779	\$49,292	\$1,477	\$100,050	\$13,960	\$1	\$46,658	\$117,865	\$256	
PILs and Tax Variance for 2006 and Subsequent Years (excludes sub-account and contra account below)	1592	\$169,695	498		169,295		(98)	498	169,295	(98)	
PILs and Tax Variance for 2006 and Subsequent Years - Sub-Account HST/OVAT Input Tax Credits (ITCs)	1592	-\$5,402	(5,248)	(154)			0	(5,543)		141	
Total of Group 1 and Group 2 Accounts (including 1592)		\$329,072	\$44,542	\$1,323	\$269,345	\$13,960	-\$97	\$41,613	\$287,160	\$299	
Renewable Generation Connection Capital Deferral Account	1531	\$257,224	256,219	1,004			1			257,224	requested in 2020 IRM application
Smart Meter Capital and Recovery Offset Variance - Sub-Account - SI	1555	\$8,035	(1,441)	9,477			(1)	8,024		11	

3.1.2 (2) Contact Information

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

Margaret Maw, Chief Financial Officer

Tel: 705-789-5442 extension: 225

Fax: 705-789-3110

Email: mmaw@lakelandholding.com

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

Lakeland Power Distribution Ltd.

200-395 Centre St. N

Huntsville, Ontario

P1H 2M2

3.1.2 (3) Completed Models and Supplementary Workforms

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

- 2020 IRM Rate Generator Model (version 2.0) –Lakeland Power
- 2020 IRM Rate Generator Model (version 2.0) –Parry Sound
- GA Analysis Work Form (version 1.9) – Lakeland Power
- GA Analysis Work Form (version 1.9) – Parry Sound
- Account 1595 Workform (version 1) – Parry Sound
- LRAMVA Workform (version 3) – Lakeland Power
- LRAMVA Workform (version 3) – Parry Sound
- IRM Checklist issued on July 16, 2019

3.1.2 (4) Current Tariff Sheets

A PDF copy of the current tariff sheet has been provided in Appendix 1 for both Lakeland Power Distribution excluding Parry Sound Service Area and Parry Sound Service Area.

3.1.2 (5) Supporting Documentation

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

3.1.2 (6) Groups Affected by Application

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

3.1.2 (7) Internet Address

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

www.lakelandpower.on.ca

3.1.2 (8) Certification of Evidence

As CFO of Lakeland Power Distribution Ltd. I certify that, to the best of my knowledge, the evidence filed in LPDL's 2019 Incentive Rate-Setting Application is accurate, complete, and consistent with the requirements of the Chapter 3 Filing Requirements for Electricity Distribution Rate Applications as revised on July 15, 2019.

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

Respectfully submitted,

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

Margaret Maw
Chief Financial Officer
Lakeland Holding Ltd.

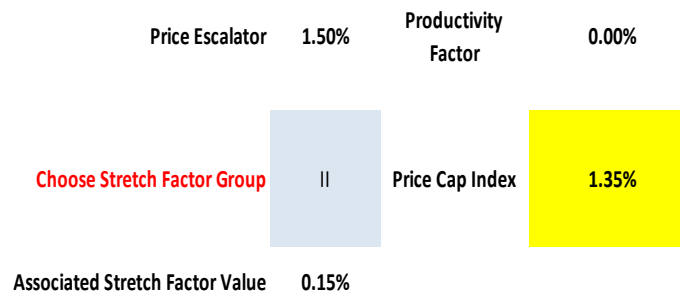
3.2 Elements of the Price Cap IR and Annual IR Index Plan

3.2.1 Price Cap Index

Based on the most recent PEG Report, issued on August 15, 2019, the OEB has updated the stretch factor assignments for 2020. LPDL remained in the Stretch Factor Group II with a stretch factor assignment of 0.15%. For the period from 2016 to 2018, LPDL's average actual benchmarked costs were 12.3% lower than the predicted costs for the period based on the PEG econometric model.

The price cap adjustment as determined in the 2020 IRM Rate Generator Model submitted with this application is based on a Price Cap Index placeholder of 1.35%, which has been used to determine the 2020 Distribution Rates, as follows:

Table 2: Price Cap Parameters



1. Price Escalator of 1.50%
2. Minus a Productivity Factor of 0.0%
3. Minus a Stretch Factor of 0.15% based on LPDL's current OEB approved Stretch Factor Group II, and
4. The resulting Price Cap Index of 1.35%

LPDL proposes 2020 distribution rate adjustments to monthly Fixed Service Charge and Distribution Volumetric Rate for all rate classes reflecting the calculated values that are generated by the 2020 Rate Generator Model.

Future updates to components of the price cap index calculation, to be completed by Board Staff as the update becomes available, may impact the final price cap adjustment being applied to the current model.

Proposed distribution rates appear in Proposed Tariff of Rates and Charges – Appendix 2, based on the 1.50% Price Cap Index.

3.2.2 Revenue to Cost Ratios

Revenue to cost ratios measure the relationship between the revenues expected from a class of customers and the level of costs associated to that class. The Board has established target ratio ranges for Ontario electricity distributors in its Review of Electricity Distribution Cost Allocation Policy (EB-2012-0219), dated March 31, 2011.

In LPDL's 2019 Cost of Service Rate Application Decision (EB-2018-0050) LPDL was directed to follow the approach of moving customers whose revenue-to-cost ratios that are above or below the approved ranges, to the lower and upper boundaries of their applicable ranges, after which adjustments will be made to the lowest or highest classes within their ranges as necessary to maintain revenue neutrality. The required adjustments were fully implemented in the 2019 approved rates and no further movement is required.

3.2.3 Rate Design for Residential Electricity

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

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

3.2.4 Retail Transmission Rates

LPDL is charged Ontario Uniform Transmission Rates (“UTR”) by Hydro One Networks, and in turn has Board approved retail transmission service rates to charge end user customers in order to recover the expenses. Based on Hydro One Networks most recent Decision and Rate Order of the Board proceeding, the UTRS’s effective January 1, 2019 are:

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

And effective July 1, 2019 are:

- \$3.2915/kW/mth for Network Service Rate
- \$0.7877/kW/mth for Line Connection Service Rate
- \$1.9755/kW/mth for Transformation Connection Service Rate

LPDL understands that the model will be updated by the OEB staff with the 2020 rates once they are available.

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

The billing determinants used on Tab 10: RTSR Current Rates of the 2020 IRM Rate Generator Model were derived from the RRR 2.1.5 Performance Based Regulation filing for the annual consumption in compliance with the instruction to use the most recent reported RRR billing determinants. The billing determinants are non-loss adjusted.

The OEB has provided a model for electrical distributors to calculate and predict the distributor’s specific RTSRs based on a comparison of historical transmission costs adjusted for the new UTR levels and the revenues generated under existing RTSRs. LPDL has completed the model and included the 2018 historical RTSR Network and RTSR Connection data on Tab 12: TRSR – Historical Wholesale of the 2020 IRM Rate Generator Model for both Lakeland Power and Parry Sound areas combined. In LPDL’s 2019 COS, the RTSR values were blended to determine a harmonized rate. LPDL acknowledges that parties to the proceeding will have an opportunity to review the resulting rates as part of the rate process. A summary of the current and proposed RTSRs, from the 2020 IRM Rate Generator, are provided in the table below:

Table 3: RTSR Rates Blended

Blended									
Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054	117,326,242	0	633,562	40.0%	676,325	0.0058
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0050	64,098,346	0	320,492	20.2%	342,124	0.0053
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.1804	0	286,071	623,749	39.4%	665,850	2.3276
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0050	178,737	0	894	0.1%	954	0.0053
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.5514	0	113	175	0.0%	187	1.6561
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.5341	0	3,088	4,737	0.3%	5,057	1.6376
						1,583,609	100.0%	1,690,498	
Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044	117,326,242	0	516,235	39.9%	567,053	0.0048
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041	64,098,346	0	262,803	20.3%	288,673	0.0045
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7804	0	286,071	509,321	39.4%	559,458	1.9557
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041	178,737	0	733	0.1%	805	0.0045
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2659	0	113	143	0.0%	157	1.3904
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2546	0	3,088	3,874	0.3%	4,256	1.3781
						1,293,110	100.0%	1,420,402	
Rate Class	Rate Description	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR-Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0058	117,326,242	0	676,325	40.0%	686,430	0.0059
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0053	64,098,346	0	342,124	20.2%	347,236	0.0054
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.3276	0	286,071	665,850	39.4%	675,799	2.3623
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0053	178,737	0	954	0.1%	968	0.0054
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6561	0	113	187	0.0%	190	1.6809
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	1.6376	0	3,088	5,057	0.3%	5,133	1.6621
						1,690,498	100.0%	1,715,756	
Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0048	117,326,242	0	567,034	39.9%	593,250	0.0051
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045	64,098,346	0	288,635	20.3%	301,979	0.0047
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9557	0	286,071	559,517	39.4%	585,386	2.0463
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0045	178,737	0	805	0.1%	842	0.0047
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3904	0	113	157	0.0%	164	1.4557
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.3781	0	3,088	4,255	0.3%	4,451	1.4415
						1,420,402	100.0%	1,486,073	

3.2.5 Deferral and Variance Accounts Balance Disposition

Continuity Schedule

Chapter 3 of the Board's Filing Requirements and the *Report of the Board on Electricity Distributors' Deferral and Variance Account Review Report* (the "EDDVAR Report") provide that under the Price Cap IR, the distributor's Group 1 audited accounts balances will be reviewed and disposed of if the pre-set disposition threshold of \$0.001 per kWh (debit or credit) is exceeded. Distributors must file in their application Group 1 balances as at December 31, 2018 to determine if the threshold has been exceeded. LPDL has completed the Board Staff's 2020 IRM Rate Generator Tab 3:2018 Continuity Schedule and has projected interest to December 31, 2019 balances. Actual interest has been calculated based on the Board's prescribed rates. Forecasted interest for the period January 1, 2019 to March 31, 2019 is based upon the Board's prescribed rate of 2.45% and April 1, 2019 to April 30, 2020 is based upon the last Board prescribed rate of 2.18%. Deferral and RSVA balance match the 2018 Audited Financial Statements.

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

Table 4a: Deferral and Variance Account Disposition Balances – Lakeland only

Lakeland Power - Deferral and Variance Account Disposition Balances

		Lakeland Principal	Lakeland Interest	Lakeland Total Claim
LV Variance Account	1550	167,939	4,419	172,358
Smart Metering Entity Charge Variance Account	1551	(5,206)	(177)	(5,383)
RSVA - Wholesale Market Service Charge ⁵	1580	(128,594)	(94)	(128,688)
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(1,538)	(4,750)	(6,288)
RSVA - Retail Transmission Network Charge	1584	27,397	2,021	29,418
RSVA - Retail Transmission Connection Charge	1586	32,821	1,071	33,892
RSVA - Power ⁴	1588	194,801	9,460	204,261
RSVA - Global Adjustment ⁴	1589	(125,001)	99,209	(25,792)
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	0	0
RSVA - Global Adjustment	1589	(125,001)	99,209	(25,792)
Total Group 1 Balance excluding Account 1589 - Global Adjustment		287,620	11,950	299,570
Total Group 1 Balance		162,619	111,159	273,778
LRAM Variance Account	1568	157,926	9,917	167,843
		320,545	121,076	441,621

Table 4b: Deferral and Variance Account Disposition Balances – Parry Sound only

Parry Sound - Deferral and Variance Account Disposition Balances

		Parry Sound Principal	Parry Sound Interest	Parry Sound Total Claim
LV Variance Account	1550	109,877	3,204	113,081
Smart Metering Entity Charge Variance Account	1551	(1,958)	(74)	(2,032)
RSVA - Wholesale Market Service Charge ⁵	1580	(42,445)	(1,140)	(43,585)
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	(1,989)	(84)	(2,073)
RSVA - Retail Transmission Network Charge	1584	(33,365)	(2,161)	(35,526)
RSVA - Retail Transmission Connection Charge	1586	(28,262)	(1,789)	(30,051)
RSVA - Power ⁴	1588	57,259	2,596	59,855
RSVA - Global Adjustment ⁴	1589	3,878	438	4,316
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595	0	0	0
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595	69,995	(9,106)	60,889
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595	0	0	0
RSVA - Global Adjustment	1589	3,878	438	4,316
Total Group 1 Balance excluding Account 1589 - Global Adjustment		129,112	(8,554)	120,558
Total Group 1 Balance		132,990	(8,116)	124,874
LRAM Variance Account	1568	77,424	5,391	82,815
		210,414	(2,725)	207,689

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

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

Table 5: Explanation of Variance Between Proposed Disposition and RRR

Reconciliation of Continuity Schedules to 2018 RRR Filing

	Total RRR Filing	Lakeland Principal	Lakeland Interest	Parry Sound Principal	Parry Sound Interest	Difference to RRR Filing	
LV Variance Account	1550 715,447	428,510	10,869	271,652	4,416	0	
Smart Metering Entity Charge Variance Account	1551 (10,910)	(8,335)	(150)	(2,397)	(28)	0	
RSVA - Wholesale Market Service Charge ⁵	1580 (899,262)	(728,722)	(23,914)	(119,917)	(3,065)	(23,644)	*1-Note below
Variance WMS – Sub-account CBR Class A ⁵	1580 0					0	
Variance WMS – Sub-account CBR Class B ⁵	1580 (23,644)	(19,259)	(674)	(3,854)	143	0	
RSVA - Retail Transmission Network Charge	1584 16,539	(87,043)	(3,785)	103,964	3,403	0	
RSVA - Retail Transmission Connection Charge	1586 166,548	79,891	2,702	81,298	2,658	(1)	
RSVA - Power ⁴	1588 (278,081)	(279,392)	(10,361)	(62,821)	74,493	0	
RSVA - Global Adjustment ⁴	1589 200,592	237,863	7,312	35,932	(80,513)	(2)	
Disposition and Recovery/Refund of Regulatory Balances (2013) ³	1595 0					0	
Disposition and Recovery/Refund of Regulatory Balances (2014) ³	1595 0					0	
Disposition and Recovery/Refund of Regulatory Balances (2015) ³	1595 0					0	
Disposition and Recovery/Refund of Regulatory Balances (2016) ³	1595 (42,512)	(556,166)	504,072			9,582	*2-Note below
Disposition and Recovery/Refund of Regulatory Balances (2017) ³	1595 58,978			69,995	(11,188)	171	*2-Note below
Disposition and Recovery/Refund of Regulatory Balances (2018) ³	1595 37,221			36,144	10,830	(9,753)	*2-Note below
RSVA - Global Adjustment	1589 200,592	237,863	7,312	35,932	(80,513)	(2)	
Total Group 1 Balance excluding Account 1589 - Global Adjustment	(236,032)	(1,151,257)	479,433	377,918	81,519	(23,645)	
Total Group 1 Balance	(35,440)	(913,394)	486,745	413,850	1,006	(23,647)	
LRAM Variance Account	1568 247,306	157,926	5,220	77,424	3,089	3,647	*3-Note below
	211,866	(755,468)	491,965	491,274	4,095	(20,000)	

*1-Note - On RRR Filing, CBR For Class B was shown in sub-account schedule separately but included in 1580 RSVA on Trial balance

The total balance of Account 1580 is \$(899,262) of which \$(23,644) is CBR Class B	
1580 excluding CBR	-\$ 875,618
1580 sub CBR Class B	-\$ 23,644
1580 Trial balance	-\$ 899,262

*2-Note - allocation of carry charges was incorrect in RRR filing - net = zero

*3-Note - true up of carry charges to match with LRAMVA work form

3.2.5.2 Global Adjustment

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

LPDL had five customers transition from Class B to Class A for Global Adjustment in 2017 and has used the Rate Generator Model to calculate the customer specific GA rate rider. Class A customers are billed their share of the actual Global Adjustment, charged by the IESO, based on their individual Peak Demand Factor.

Additional information regarding Lakeland's settlement process is described in Appendix 4 and Appendix 5.

GA Workform

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

3.2.5.3 Commodity Accounts 1588 and 1589

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

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

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

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

Lakeland confirms that it has implemented the new accounting guidance (related to Accounts 1588 and 1589 – February 21, 2019). A review of historical balances, results of the review, and adjustments occurred in 2017 during Lakeland's special purpose audit.

Lakeland Power Distribution Ltd.'s CFO certifies that the proposed disposition of Account 1580 sub-account CBR Class B is in accordance with the CBR Accounting Guidance and further certifies that LPDL has various processes and procedures to ensure accuracy and completeness of DVAD accounts.

3.2.5.4 Capacity Based Recovery (CBR)

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

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

3.2.6 LRAM Variance Account (LRAMVA)

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

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

LPDL is applying for a disposition of the balances in Account 1568 as at December 31, 2018 with applicable carrying charges to April 30, 2020, over a 12 month period (one year). LPDL has completed the LRAMVA workform for both Lakeland Power and former Parry Sound and have included them in this application.

LPDL has used the LRAMVA workform version 3.0 (as only requesting up to 2017 savings) to complete the calculation of the respective LRAMVA values of \$82,816 for former Parry Sound Service Area and \$167,843 for Lakeland Power Service Area. These amounts are significant for LPDL and on completion of total bill impacts for each rate class, the increase for all rate classes is less than 10% as set out in the OEB guidelines. LPDL has provided the LRAMVA threshold approved in Lakeland Power 2013 COS EB-2012-0145 (settlement, page 20) and in Parry Sound 2011 COS EB-2010-0140 (Decision & order June 17/11, page 8). The rate classification was calculated by using the project list excel spreadsheet provided by IESO. The information contained the project savings by customer. LPDL used the kWh results and matched it to the program results on the final report. LPDL then looked up each customer, identified their respective rate class, and put the kWh savings in that class in order to calculate the rate class allocation. The proposed disposition of the LRAMVA is shown in the respective 2020 IRM model filed in conjunction with this application. The LRAMVA workform version 3.0 is also being filed with this application.

For the former Parry Sound Service Area, the balance of account 1568 that LPDL is seeking disposition for, is regarding 2011 to 2017 programs and persistence in 2017 for previous programs as it has not yet filed an LRAMVA request for disposition.

For Lakeland Power, the balance of account 1568 that LPDL is seeking disposition for is, 2013-2017 programs and persistent savings in 2017 for previous programs as the last LRAMVA request was EB-2015-0086.

LPDL confirms that LRAMVA was based on verified savings results that are supported by LPDL's 2017 Final CDM Annual Report and Persistence Savings Report issued by the IESO, June 29, 2018. This report is filed with this application.

Table 6a: LRAMVA Amounts by Rate Class – Lakeland Power only

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)	Billing determinant	Rate Rider
Residential	kWh	\$17,929	\$478	\$18,407	79,414,846	\$0.0002
GS<50 kW	kWh	\$110,924	\$8,012	\$118,937	42,079,002	\$0.0028
GS 50 - 4,999 kW	kW	\$27,050	\$1,403	\$28,453	216,374	\$0.1315
Sentinel Lighting	kW	-\$214	-\$17	-\$231	99	-\$2.3333
Street Lighting	kW	\$1,734	\$7	\$1,741	2,093	\$0.8318
Unmetered Scattered Load	kWh	\$503	\$32	\$535	110,532	\$0.0048
		\$0	\$0	\$0	-	\$0.0000
Total		\$157,926	\$9,915	\$167,842		

Table 6b: LRAMVA Amounts by Rate Class – Parry Sound only

Customer Class	Billing Unit	Principal (\$)	Carrying Charges (\$)	Total LRAMVA (\$)	Billing determinant	Rate Rider
Residential	kWh	\$29,385	\$2,087	\$31,472	30,000,655	\$0.0010
GS<50 kW	kWh	\$39,767	\$2,919	\$42,686	17,697,503	\$0.0024
GS 50 - 4,999 kW	kW	\$8,272	\$385	\$8,657	69,697	\$0.1242
					-	\$0.0000
Total		\$77,424	\$5,391	\$82,815		

3.2.7 Tax Changes

Lakeland Power Distribution Ltd. has completed the 2020 IRM Rate Generator tabs related to tax changes for IRM applications to calculate the savings due to rate payers as a result of corporate tax saving implemented since the 2019 Cost of Service Decision (EB-2018-0050). The Board determined under the 4th Generation IRM that a 50/50 sharing of the impact of currently known legislated tax changes as applied to the tax level reflected in the Board-approved base rates for a distributor is appropriate. The calculated annual tax changes over the plan term will be allocated to customer rate classes on the basis of the most recent Board-approved base year distribution revenue.

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

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

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

3.3.5 Off-Ramps

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

Renewable Generation

Costs of Eligible Investments for the Connection of Qualifying Generation Facilities

Section 2.2.2.7 of the Filing Requirements state that a distributor will file for provincial rate protection associated with any costs incurred to make eligible investments, as described in section 79.1 of the Ontario Energy Board Act, 1998 (OEB Act) and O. Reg. 330/09 under the OEB Act.

Costs incurred by a distributor, in accordance with the cost responsibility rules set in the OEB's Distribution System Code for the purpose of connecting or enabling the connection of a Renewable Energy Generation ("REG") facility to its distribution system, are considered to be eligible investments for the purpose of provincial rate recovery under s. 79.1 of the OEB Act.

In LPDL's 2019 Cost of Service Rate Application (EB-2018-0050) LPDL confirmed that it has not included any investments to connect qualifying generation facilities. In LPDL's Distribution System Plan it also submitted its Letter of Comment from the IESO, along with its REG Investment Plan summary which represents a total renewable installed capacity of 13,459 kW to its distribution system.

LPDL did file Appendix 2-FA to 2-FC (EB-2018-0050) summarizing its historical eligible investments made for the purpose of connecting REG facilities.

Although LPDL has submitted this information in its prior Application, it has not requested to collect any recovery from the provincial ratepayers or included these investments in its rate base.

As of December 31, 2017 LPDL has accumulated \$252,661 of eligible investments for connecting REG facilities, which is further broken down as follows.

Renewable Enabling Improvements			Provincial %	Provincial Recovery
	Centennial MS Upgrade	\$ 6,887	94%	\$ 6,474
	Golden Beach MS Upgrade	\$ 15,999	94%	\$ 15,039
		\$ 22,886		\$ 21,513
Renewable Expansion Investments				
	HCI Upgrade - 35 Wharf Rd Downtown Falls	\$ 142,038	83%	\$ 117,892
	HCI Upgrade - 500 Wilson Falls Rd	\$ 77,939	83%	\$ 64,689
	HCI Upgrade - Cascade St	\$ 9,798	83%	\$ 8,132
		\$ 229,775		\$ 190,713

LPDL is now requesting to collect renewable generation funding of 212,226 in 2020 or 17,686 per month from all provincial ratepayers, as identified in the table below. LPDL is not requesting disposition from its ratepayers for the balance as one or more classes do not generate a significant rate rider.

Description	Yearly	Monthly
Renewable Enabling Improvement Investments	\$21,513	\$1,793
Renewable Expansion Investments	\$190,713	\$15,893
Total Recovery	\$212,226	\$17,686

Bill Impacts

LPDL has included bill impacts for the following classes:

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

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

Table 7a: Summary of Bill Impacts – Lakeland Power only

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.46	1.3%	\$ 5.18	13.4%	\$ 6.15	13.2%	\$ 6.46	5.5%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 6.12	9.9%	\$ 18.92	26.1%	\$ 21.06	22.9%	\$ 22.12	7.9%
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 11.46	2.3%	\$ 74.53	11.4%	\$ 119.29	11.4%	\$ 134.80	2.0%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 1.48	8.7%	\$ 3.21	17.5%	\$ 3.50	16.7%	\$ 3.96	7.9%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ (0.40)	-4.0%	\$ 0.11	1.1%	\$ 0.18	1.7%	\$ 0.21	1.0%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.11	3.8%	\$ 0.34	11.0%	\$ 0.37	11.0%	\$ 0.42	5.9%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 0.35	1.0%	\$ 1.71	4.8%	\$ 1.98	5.2%	\$ 2.08	3.5%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.35	1.0%	\$ 0.65	1.8%	\$ 0.93	2.3%	\$ 1.05	1.4%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 0.46	1.3%	\$ 1.51	3.5%	\$ 2.48	4.8%	\$ 2.80	1.8%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 6.12	9.9%	\$ 9.12	10.6%	\$ 11.26	10.7%	\$ 12.73	3.4%

Table 7b: Summary of Bill Impacts – Parry Sound only

RATE CLASSES / CATEGORIES <i>(eg: Residential TOU, Residential Retailer)</i>	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.33	7.1%	\$ 0.53	1.2%	\$ 1.50	2.9%	\$ 1.57	1.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 8.52	14.5%	\$ 3.72	4.3%	\$ 5.86	5.5%	\$ 6.16	2.1%
GENERAL SERVICE 50 to 4,999 KW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 77.09	17.4%	\$ 63.92	9.3%	\$ 108.68	10.0%	\$ 122.81	1.8%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.61	3.7%	\$ (0.01)	-0.1%	\$ 0.28	1.2%	\$ 0.31	0.6%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.25	2.6%	\$ 0.10	0.9%	\$ 0.17	1.5%	\$ 0.20	0.9%
STREET LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.09	3.0%	\$ 0.03	1.0%	\$ 0.06	1.7%	\$ 0.07	0.9%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.79	5.4%	\$ 1.28	3.5%	\$ 1.56	4.0%	\$ 1.63	2.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 1.79	5.4%	\$ 1.69	4.6%	\$ 1.96	5.1%	\$ 2.22	3.1%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 2.33	7.1%	\$ 1.96	4.4%	\$ 2.92	5.6%	\$ 3.30	2.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 8.52	14.5%	\$ 7.52	8.6%	\$ 9.66	9.1%	\$ 10.92	2.9%

Index to Appendices

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

Appendix 1a	Current Tariff Sheet – Lakeland Power
Appendix 1b	Current Tariff Sheet – Parry Sound
Appendix 2a	Proposed Tariff Sheet – Lakeland Power
Appendix 2b	Proposed Tariff Sheet – Parry Sound
Appendix 3a	Bill Impacts – Lakeland Power
Appendix 3b	Bill Impacts – Parry Sound
Appendix 4	GA Methodology Description
Appendix 5	Description of Settlement Process

Appendix 1a: Current Tariff Sheet – Lakeland Power

Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2020
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2019-0051

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	34.55
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0014
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	39.29
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0116
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is expected to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	236.46
Distribution Volumetric Rate	\$/kW	2.7071
Low Voltage Service Rate	\$/kW	1.5720
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.1315
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.6045
Retail Transmission Rate - Network Service Rate	\$/kW	2.3623
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0461

MONTHLY RATES AND CHARGES - Regulatory Component

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.11
Distribution Volumetric Rate	\$/kWh	0.0217
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0046
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	(0.0049)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0002
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.59
Distribution Volumetric Rate	\$/kW	19.4097
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	(1.7543)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	0.0737
Retail Transmission Rate - Network Service Rate	\$/kW	1.5514
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2659

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2.06
Distribution Volumetric Rate	\$/kW	9.4687
Low Voltage Service Rate	\$/kW	1.1078
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	0.0046
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	(1.8887)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	0.0761
Retail Transmission Rate - Network Service Rate	\$/kW	1.5341
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2546

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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Customer Administration

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

Non-Payment of Account (see Note below)

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

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	43.63

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	40.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.00
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.60
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.60)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.50
Processing fee, per request, applied to the requesting party	\$	1.00
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.00
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)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

Appendix 1b: Current Tariff Sheet – Parry Sound

Lakeland Power Distribution Ltd.
Parry Sound Service Area
TARIFF OF RATES AND CHARGES
Effective and Implementation Date May 1, 2019
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2018-0050

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	34.09
Rate Rider for Disposition of Account 1576 (2019) - effective until April 30, 2020	\$	(4.16)
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$	3.04
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0039
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0044

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.77
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0114
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0039
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0038
Rate Rider for Disposition of Account 1576 (2019) - effective until April 30, 2020	\$/kWh	(0.0052)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is expected to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	233.31
Distribution Volumetric Rate	\$/kW	2.6710
Low Voltage Service Rate	\$/kW	1.5720
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	1.5967
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	1.5645
Rate Rider for Disposition of Account 1576 (2019) - effective until April 30, 2020	\$/kW	(2.1436)
Retail Transmission Rate - Network Service Rate	\$/kW	2.1804
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.7804

MONTHLY RATES AND CHARGES - Regulatory Component

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.11
Distribution Volumetric Rate	\$/kWh	0.0217
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0039
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kWh	0.0038
Rate Rider for Disposition of Account 1576 (2019) - effective until April 30, 2020	\$/kWh	(0.0052)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.59
Distribution Volumetric Rate	\$/kW	19.4097
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	1.4036
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	1.3773
Rate Rider for Disposition of Account 1576 (2019) - effective until April 30, 2020	\$/kW	(1.8870)
Retail Transmission Rate - Network Service Rate	\$/kW	1.5514
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2659

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2.06
Distribution Volumetric Rate	\$/kW	9.4687
Low Voltage Service Rate	\$/kW	1.1078
Rate Rider for Disposition of Global Adjustment Account (2019) - effective until April 30, 2020 - Applicable only for Non-RPP Customers - Approved on an Interim Basis	\$/kWh	(0.0018)
Rate Rider for Disposition of Group 1 Deferral/Variance Accounts (excluding Global Adj) (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	1.3416
Rate Rider for Disposition of Group 2 Deferral/Variance Accounts (2019) - effective until April 30, 2020 - Approved on an Interim Basis	\$/kW	1.3164
Rate Rider for Disposition of Account 1576 (2019) - effective until April 30, 2020	\$/kW	(1.8036)
Retail Transmission Rate - Network Service Rate	\$/kW	1.5341
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.2546

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account (see Note below)

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

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	43.63

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	40.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.00
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.60
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.60)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.50
Processing fee, per request, applied to the requesting party	\$	1.00
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.00
Notice of switch letter charge, per letter	\$	2.00
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)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

Appendix 2a: Proposed Tariff Sheet – Lakeland Power

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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

EB-2019-0051

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	34.55
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0002
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0014
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	39.29
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0116
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0028
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is expected to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	236.46
Distribution Volumetric Rate	\$/kW	2.7071
Low Voltage Service Rate	\$/kW	1.5720
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.1315
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.6045
Retail Transmission Rate - Network Service Rate	\$/kW	2.3623
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0461

MONTHLY RATES AND CHARGES - Regulatory Component

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.26
Distribution Volumetric Rate	\$/kWh	0.0220
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0048
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.67
Distribution Volumetric Rate	\$/kW	19.6717
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	(2.3333)
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.5309
Retail Transmission Rate - Network Service Rate	\$/kW	1.6809
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4548

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2.09
Distribution Volumetric Rate	\$/kW	9.5965
Low Voltage Service Rate	\$/kW	1.1078
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	(0.0003)
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.8318
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.5421
Retail Transmission Rate - Network Service Rate	\$/kW	1.6621
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4418

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account (see Note below)

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

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.28

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	101.50
Monthly Fixed Charge, per retailer	\$	40.60
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.06
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)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

Appendix 2b: Proposed Tariff Sheet – Parry Sound

Lakeland Power Distribution Ltd.

Parry Sound Service Area

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2020

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

EB-2019-0051

RESIDENTIAL SERVICE CLASSIFICATION

This classification refers to the supply of electrical energy to residential customers residing in detached, semi detached, town house (freehold or condominium) dwelling units, duplexes or triplexes. Supply will be limited up to a maximum of 200 amp @ 240/120 volt. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	34.55
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0010
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0059
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	39.29
Smart Metering Entity Charge - effective until December 31, 2022	\$	0.57
Distribution Volumetric Rate	\$/kWh	0.0116
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kWh	0.0024
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0015
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

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

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose monthly average peak demand is equal to or greater than, or is expected to be equal to or greater than 50 kW but less than 5,000 kW. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	236.46
Distribution Volumetric Rate	\$/kW	2.7071
Low Voltage Service Rate	\$/kW	1.5720
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) (2020) - effective until April 30, 2021	\$/kW	0.1242
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.7050
Retail Transmission Rate - Network Service Rate	\$/kW	2.3623
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.0461

MONTHLY RATES AND CHARGES - Regulatory Component

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

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification refers to a non-residential account taking electricity at 240/120 or 120 volts whose monthly peak demand is less than or expected to be less than 50 kW and is unmetered. A detailed calculation of the load will be calculated for billing purposes. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	11.26
Distribution Volumetric Rate	\$/kWh	0.0220
Low Voltage Service Rate	\$/kWh	0.0039
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kWh	0.0016
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0054
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

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

SENTINEL LIGHTING SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.67
Distribution Volumetric Rate	\$/kW	19.6717
Low Voltage Service Rate	\$/kW	1.1176
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.7262
Retail Transmission Rate - Network Service Rate	\$/kW	1.6809
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4548

MONTHLY RATES AND CHARGES - Regulatory Component

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

STREET LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts concerning roadway lighting for a Municipality, Regional Municipality, and/or the Ministry of Transportation. This lighting will be controlled by photocells. The consumption for these customers will be based on the calculated connected load times as established in the approved Ontario Energy Board Street Lighting Load Shape Template. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	2.09
Distribution Volumetric Rate	\$/kW	9.5965
Low Voltage Service Rate	\$/kW	1.1078
Rate Rider for Disposition of Global Adjustment Account (2020) - effective until April 30, 2021 Applicable only for Non-RPP Customers	\$/kWh	0.0001
Rate Rider for Disposition of Deferral/Variance Accounts (2020) - effective until April 30, 2021	\$/kW	0.7465
Retail Transmission Rate - Network Service Rate	\$/kW	1.6621
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4418

MONTHLY RATES AND CHARGES - Regulatory Component

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

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account (see Note below)

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

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	44.28

NOTE: Ontario Energy Board Rate Order EB-2017-0183, issued on March 14, 2019, identifies changes to the Non-Payment of Account Service Charges effective July 1, 2019

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	101.50
Monthly Fixed Charge, per retailer	\$	40.60
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.02
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.61
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.61)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.51
Processing fee, per request, applied to the requesting party	\$	1.02
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	4.06
Notice of switch letter charge, per letter	\$	2.03
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)	\$	2.00

LOSS FACTORS

If the distributor is not capable of prorating changed loss factors jointly with distribution rates, the revised loss factors will be implemented upon the first subsequent billing for each billing cycle.

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

Appendix 3a: Bill Impacts – Lakeland Power

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.15	1	\$ 0.15	\$ -	1	\$ -	\$ (0.15)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ 0.15	\$ 0.15	-
Sub-Total A (excluding pass through)			\$ 34.24			\$ 34.70	\$ 0.46	1.34%
Line Losses on Cost of Power	\$ 0.0824	54	\$ 4.47	\$ 0.0824	54	\$ 4.47	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0049	750	\$ (3.68)	\$ 0.0014	750	\$ 1.05	\$ 4.73	-128.57%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0042	750	\$ 3.15	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38.75			\$ 43.94	\$ 5.18	13.38%
RTSR - Network	\$ 0.0054	804	\$ 4.34	\$ 0.0059	804	\$ 4.74	\$ 0.40	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	804	\$ 3.54	\$ 0.0051	804	\$ 4.10	\$ 0.56	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 46.63			\$ 52.78	\$ 6.15	13.19%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	804	\$ 2.73	\$ 0.0034	804	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	804	\$ 0.40	\$ 0.0005	804	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1340	135	\$ 18.09	\$ 0.1340	135	\$ 18.09	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 111.78			\$ 117.93	\$ 6.15	5.50%
HST		13%	\$ 14.53		13%	\$ 15.33	\$ 0.80	5.50%
8% Rebate		8%	\$ (8.94)		8%	\$ (9.43)	\$ (0.49)	-
Total Bill on TOU			\$ 117.37			\$ 123.83	\$ 6.46	5.50%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.77	1	\$ 38.77	\$ 39.29	1	\$ 39.29	\$ 0.52	1.34%
Distribution Volumetric Rate	\$ 0.0114	2000	\$ 22.80	\$ 0.0116	2000	\$ 23.20	\$ 0.40	1.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0002	2000	\$ 0.40	\$ 0.0028	2000	\$ 5.60	\$ 5.20	1300.00%
Sub-Total A (excluding pass through)			\$ 61.97			\$ 68.09	\$ 6.12	9.88%
Line Losses on Cost of Power	\$ 0.0824	145	\$ 11.91	\$ 0.0824	145	\$ 11.91	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0049	2,000	\$ (9.80)	\$ 0.0015	2,000	\$ 3.00	\$ 12.80	-130.61%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0039	2,000	\$ 7.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 72.45			\$ 91.37	\$ 18.92	26.12%
RTSR - Network	\$ 0.0050	2,145	\$ 10.72	\$ 0.0054	2,145	\$ 11.58	\$ 0.86	8.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	2,145	\$ 8.79	\$ 0.0047	2,145	\$ 10.08	\$ 1.29	14.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 91.96			\$ 113.03	\$ 21.06	22.91%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,145	\$ 7.29	\$ 0.0034	2,145	\$ 7.29	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,145	\$ 1.07	\$ 0.0005	2,145	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1340	360	\$ 48.24	\$ 0.1340	360	\$ 48.24	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 265.28			\$ 286.34	\$ 21.06	7.94%
HST		13%	\$ 34.49		13%	\$ 37.22	\$ 2.74	7.94%
8% Rebate		8%	\$ (21.22)		8%	\$ (22.91)	\$ (1.69)	-
Total Bill on TOU			\$ 278.54			\$ 300.66	\$ 22.12	7.94%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 233.31	1	\$ 233.31	\$ 236.46	1	\$ 236.46	\$ 3.15	1.35%
Distribution Volumetric Rate	\$ 2.6710	100	\$ 267.10	\$ 2.7071	100	\$ 270.71	\$ 3.61	1.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0845	100	\$ 8.45	\$ 0.1315	100	\$ 13.15	\$ 4.70	55.62%
Sub-Total A (excluding pass through)			\$ 508.86			\$ 520.32	\$ 11.46	2.25%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-
Total Deferral/Variance Account Rate Riders	-\$ 1.9862	100	\$ (198.62)	\$ 0.6045	100	\$ 60.45	\$ 259.07	-130.44%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	-
GA Rate Riders	\$ 0.0046	40,000	\$ 184.00	-\$ 0.0003	40,000	\$ (12.00)	\$ (196.00)	-106.52%
Low Voltage Service Charge	\$ 1.5720	100	\$ 157.20	\$ 1.5720	100	\$ 157.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 651.44			\$ 725.97	\$ 74.53	11.44%
RTSR - Network	\$ 2.1804	100	\$ 218.04	\$ 2.3623	100	\$ 236.23	\$ 18.19	8.34%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7804	100	\$ 178.04	\$ 2.0461	100	\$ 204.61	\$ 26.57	14.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,047.52			\$ 1,166.81	\$ 119.29	11.39%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	42,892	\$ 145.83	\$ 0.0034	42,892	\$ 145.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	42,892	\$ 21.45	\$ 0.0005	42,892	\$ 21.45	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	42,892	\$ 4,722.41	\$ 0.1101	42,892	\$ 4,722.41	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 5,937.46			\$ 6,056.75	\$ 119.29	2.01%
HST		13%	\$ 771.87		13%	\$ 787.38	\$ 15.51	2.01%
Total Bill on Average IESO Wholesale Market Price			\$ 6,709.33			\$ 6,844.13	\$ 134.80	2.01%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.11	1	\$ 11.11	\$ 11.26	1	\$ 11.26	\$ 0.15	1.35%
Distribution Volumetric Rate	\$ 0.0217	271	\$ 5.88	\$ 0.0220	271	\$ 5.96	\$ 0.08	1.38%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0002	271	\$ 0.05	\$ 0.0048	271	\$ 1.30	\$ 1.25	2300.00%
Sub-Total A (excluding pass through)			\$ 17.04			\$ 18.52	\$ 1.48	8.67%
Line Losses on Cost of Power	\$ 0.0824	20	\$ 1.61	\$ 0.0824	20	\$ 1.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0049	271	\$ (1.33)	\$ 0.0015	271	\$ 0.41	\$ 1.73	-130.61%
CBR Class B Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
GA Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0039	271	\$ 1.06	\$ 0.0039	271	\$ 1.06	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 18.39			\$ 21.60	\$ 3.21	17.47%
RTSR - Network	\$ 0.0050	291	\$ 1.45	\$ 0.0054	291	\$ 1.57	\$ 0.12	8.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	291	\$ 1.19	\$ 0.0047	291	\$ 1.37	\$ 0.17	14.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 21.03			\$ 24.53	\$ 3.50	16.66%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	291	\$ 0.99	\$ 0.0034	291	\$ 0.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	291	\$ 0.15	\$ 0.0005	291	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	176	\$ 11.45	\$ 0.0650	176	\$ 11.45	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	46	\$ 4.33	\$ 0.0940	46	\$ 4.33	\$ -	0.00%
TOU - On Peak	\$ 0.1340	49	\$ 6.54	\$ 0.1340	49	\$ 6.54	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 44.48			\$ 47.98	\$ 3.50	7.87%
HST		13%	\$ 5.78		13%	\$ 6.24	\$ 0.46	7.87%
Total Bill on TOU			\$ 50.26			\$ 54.22	\$ 3.96	7.87%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.59	1	\$ 5.59	\$ 5.67	1	\$ 5.67	\$ 0.08	1.43%
Distribution Volumetric Rate	\$ 19.4097	0.2253788	\$ 4.37	\$ 19.6717	0.225378788	\$ 4.43	\$ 0.06	1.35%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0737	0.2253788	\$ 0.02	\$ 2.3333	0.225378788	\$ (0.53)	\$ (0.54)	-3265.94%
Sub-Total A (excluding pass through)			\$ 9.98			\$ 9.58	\$ (0.40)	-4.04%
Line Losses on Cost of Power	\$ 0.0824	6	\$ 0.48	\$ 0.0824	6	\$ 0.48	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 1.7543	0	\$ (0.40)	\$ 0.5309	0	\$ 0.12	\$ 0.52	-130.26%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	81	\$ -	\$ -	81	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1176	0	\$ 0.25	\$ 1.1176	0	\$ 0.25	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 10.32			\$ 10.43	\$ 0.11	1.08%
RTSR - Network	\$ 1.5514	0	\$ 0.35	\$ 1.6809	0	\$ 0.38	\$ 0.03	8.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2659	0	\$ 0.29	\$ 1.4548	0	\$ 0.33	\$ 0.04	14.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 10.95			\$ 11.14	\$ 0.18	1.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	87	\$ 0.30	\$ 0.0034	87	\$ 0.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	87	\$ 0.04	\$ 0.0005	87	\$ 0.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	53	\$ 3.42	\$ 0.0650	53	\$ 3.42	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	14	\$ 1.29	\$ 0.0940	14	\$ 1.29	\$ -	0.00%
TOU - On Peak	\$ 0.1340	15	\$ 1.95	\$ 0.1340	15	\$ 1.95	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 17.96			\$ 18.15	\$ 0.18	1.02%
HST		13%	\$ 2.34		13%	\$ 2.36	\$ 0.02	1.02%
Total Bill on TOU			\$ 20.30			\$ 20.51	\$ 0.21	1.02%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.06	1	\$ 2.06	\$ 2.09	1	\$ 2.09	\$ 0.03	1.46%
Distribution Volumetric Rate	\$ 9.4687	0.0931028	\$ 0.88	\$ 9.5965	0.093102843	\$ 0.89	\$ 0.01	1.35%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0761	0.0931028	\$ 0.01	\$ 0.8318	0.093102843	\$ 0.08	\$ 0.07	993.04%
Sub-Total A (excluding pass through)			\$ 2.95			\$ 3.06	\$ 0.11	3.81%
Line Losses on Cost of Power	\$ 0.0824	2	\$ 0.20	\$ 0.0824	2	\$ 0.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 1.8887	0	\$ (0.18)	\$ 0.5421	0	\$ 0.05	\$ 0.23	-128.70%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	34	\$ -	\$ -	34	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1078	0	\$ 0.10	\$ 1.1078	0	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 3.08			\$ 3.42	\$ 0.34	11.00%
RTSR - Network	\$ 1.5341	0	\$ 0.14	\$ 1.6621	0	\$ 0.15	\$ 0.01	8.34%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2546	0	\$ 0.12	\$ 1.4418	0	\$ 0.13	\$ 0.02	14.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3.34			\$ 3.71	\$ 0.37	11.02%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	36	\$ 0.12	\$ 0.0034	36	\$ 0.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	36	\$ 0.02	\$ 0.0005	36	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	22	\$ 1.44	\$ 0.0650	22	\$ 1.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	6	\$ 0.54	\$ 0.0940	6	\$ 0.54	\$ -	0.00%
TOU - On Peak	\$ 0.1340	6	\$ 0.82	\$ 0.1340	6	\$ 0.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 6.28			\$ 6.65	\$ 0.37	5.86%
HST		13%	\$ 0.82		13%	\$ 0.86	\$ 0.05	5.86%
Total Bill on TOU			\$ 7.10			\$ 7.51	\$ 0.42	5.86%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.15	1	\$ 0.15	\$ -	1	\$ -	\$ (0.15)	-100.00%
Volumetric Rate Riders	\$ -	215	\$ -	\$ 0.0002	215	\$ 0.04	\$ 0.04	-
Sub-Total A (excluding pass through)			\$ 34.24			\$ 34.59	\$ 0.35	1.03%
Line Losses on Cost of Power	\$ 0.0824	16	\$ 1.28	\$ 0.0824	16	\$ 1.28	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0049	215	\$ (1.05)	\$ 0.0014	215	\$ 0.30	\$ 1.35	-128.57%
CBR Class B Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
GA Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0042	215	\$ 0.90	\$ 0.0042	215	\$ 0.90	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 35.94			\$ 37.65	\$ 1.71	4.75%
RTSR - Network	\$ 0.0054	231	\$ 1.24	\$ 0.0059	231	\$ 1.36	\$ 0.12	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	231	\$ 1.01	\$ 0.0051	231	\$ 1.18	\$ 0.16	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.20			\$ 40.18	\$ 1.98	5.19%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	231	\$ 0.78	\$ 0.0034	231	\$ 0.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	231	\$ 0.12	\$ 0.0005	231	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	140	\$ 9.08	\$ 0.0650	140	\$ 9.08	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	37	\$ 3.44	\$ 0.0940	37	\$ 3.44	\$ -	0.00%
TOU - On Peak	\$ 0.1340	39	\$ 5.19	\$ 0.1340	39	\$ 5.19	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 57.05			\$ 59.04	\$ 1.98	3.48%
HST		13%	\$ 7.42		13%	\$ 7.67	\$ 0.26	3.48%
8% Rebate		8%	\$ (4.56)		8%	\$ (4.72)	\$ (0.16)	-
Total Bill on TOU			\$ 59.91			\$ 61.99	\$ 2.08	3.48%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.15	1	\$ 0.15	\$ -	1	\$ -	\$ (0.15)	-100.00%
Volumetric Rate Riders	\$ -	215	\$ -	\$ 0.0002	215	\$ 0.04	\$ 0.04	-
Sub-Total A (excluding pass through)			\$ 34.24			\$ 34.59	\$ 0.35	1.03%
Line Losses on Cost of Power	\$ 0.1101	16	\$ 1.71	\$ 0.1101	16	\$ 1.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0049	215	\$ (1.05)	\$ 0.0014	215	\$ 0.30	\$ 1.35	-128.57%
CBR Class B Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
GA Rate Riders	\$ 0.0046	215	\$ 0.99	-\$ 0.0003	215	\$ (0.06)	\$ (1.05)	-106.52%
Low Voltage Service Charge	\$ 0.0042	215	\$ 0.90	\$ 0.0042	215	\$ 0.90	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 37.36			\$ 38.01	\$ 0.65	1.75%
RTSR - Network	\$ 0.0054	231	\$ 1.24	\$ 0.0059	231	\$ 1.36	\$ 0.12	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	231	\$ 1.01	\$ 0.0051	231	\$ 1.18	\$ 0.16	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 39.62			\$ 40.55	\$ 0.93	2.35%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	231	\$ 0.78	\$ 0.0034	231	\$ 0.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	231	\$ 0.12	\$ 0.0005	231	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.1101	215	\$ 23.67	\$ 0.1101	215	\$ 23.67	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 64.19			\$ 65.12	\$ 0.93	1.45%
HST		13%	\$ 8.34		13%	\$ 8.47	\$ 0.12	1.45%
8% Rebate		8%	\$ -		8%	\$ -	\$ -	-
Total Bill on Non-RPP Avg. Price			\$ 72.53			\$ 73.59	\$ 1.05	1.45%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ 0.15	1	\$ 0.15	\$ -	1	\$ -	\$ (0.15)	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0002	750	\$ 0.15	\$ 0.15	
Sub-Total A (excluding pass through)			\$ 34.24			\$ 34.70	\$ 0.46	1.34%
Line Losses on Cost of Power	\$ 0.1101	54	\$ 5.97	\$ 0.1101	54	\$ 5.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0049	750	\$ (3.68)	\$ 0.0014	750	\$ 1.05	\$ 4.73	-128.57%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ 0.0046	750	\$ 3.45	-\$ 0.0003	750	\$ (0.23)	\$ (3.68)	-106.52%
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0042	750	\$ 3.15	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 43.71			\$ 45.22	\$ 1.51	3.45%
RTSR - Network	\$ 0.0054	804	\$ 4.34	\$ 0.0059	804	\$ 4.74	\$ 0.40	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	804	\$ 3.54	\$ 0.0051	804	\$ 4.10	\$ 0.56	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 51.59			\$ 54.06	\$ 2.48	4.80%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	804	\$ 2.73	\$ 0.0034	804	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	804	\$ 0.40	\$ 0.0005	804	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 137.30			\$ 139.77	\$ 2.48	1.80%
HST	13%		\$ 17.85	13%		\$ 18.17	\$ 0.32	1.80%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 155.15			\$ 157.94	\$ 2.80	1.80%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.77	1	\$ 38.77	\$ 39.29	1	\$ 39.29	\$ 0.52	1.34%
Distribution Volumetric Rate	\$ 0.0114	2000	\$ 22.80	\$ 0.0116	2000	\$ 23.20	\$ 0.40	1.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0002	2000	\$ 0.40	\$ 0.0028	2000	\$ 5.60	\$ 5.20	1300.00%
Sub-Total A (excluding pass through)			\$ 61.97			\$ 68.09	\$ 6.12	9.88%
Line Losses on Cost of Power	\$ 0.1101	145	\$ 15.92	\$ 0.1101	145	\$ 15.92	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.0049	2,000	\$ (9.80)	\$ 0.0015	2,000	\$ 3.00	\$ 12.80	-130.61%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ 0.0046	2,000	\$ 9.20	-\$ 0.0003	2,000	\$ (0.60)	\$ (9.80)	-106.52%
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0039	2,000	\$ 7.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 85.66			\$ 94.78	\$ 9.12	10.65%
RTSR - Network	\$ 0.0050	2,145	\$ 10.72	\$ 0.0054	2,145	\$ 11.58	\$ 0.86	8.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	2,145	\$ 8.79	\$ 0.0047	2,145	\$ 10.08	\$ 1.29	14.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 105.18			\$ 116.44	\$ 11.26	10.71%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,145	\$ 7.29	\$ 0.0034	2,145	\$ 7.29	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,145	\$ 1.07	\$ 0.0005	2,145	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 333.74			\$ 345.00	\$ 11.26	3.38%
HST	13%		\$ 43.39	13%		\$ 44.85	\$ 1.46	3.38%
8% Rebate	8%			8%				
Total Bill on Non-RPP Avg. Price			\$ 377.13			\$ 389.86	\$ 12.73	3.38%

Appendix 3b: Bill Impacts – Parry Sound

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (1.12)	1	\$ (1.12)	\$ -	1	\$ -	\$ 1.12	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0010	750	\$ 0.75	\$ 0.75	-
Sub-Total A (excluding pass through)			\$ 32.97			\$ 35.30	\$ 2.33	7.07%
Line Losses on Cost of Power	\$ 0.0824	54	\$ 4.47	\$ 0.0824	54	\$ 4.47	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	750	\$ 2.93	\$ 0.0015	750	\$ 1.13	\$ (1.80)	-61.54%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0042	750	\$ 3.15	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 44.08			\$ 44.61	\$ 0.53	1.20%
RTSR - Network	\$ 0.0054	804	\$ 4.34	\$ 0.0059	804	\$ 4.74	\$ 0.40	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	804	\$ 3.54	\$ 0.0051	804	\$ 4.10	\$ 0.56	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 51.96			\$ 53.46	\$ 1.50	2.88%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	804	\$ 2.73	\$ 0.0034	804	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	804	\$ 0.40	\$ 0.0005	804	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	488	\$ 31.69	\$ 0.0650	488	\$ 31.69	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	128	\$ 11.99	\$ 0.0940	128	\$ 11.99	\$ -	0.00%
TOU - On Peak	\$ 0.1340	135	\$ 18.09	\$ 0.1340	135	\$ 18.09	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 117.11			\$ 118.61	\$ 1.50	1.28%
HST	13%		\$ 15.22	13%		\$ 15.42	\$ 0.19	1.28%
8% Rebate	8%		\$ (9.37)	8%		\$ (9.49)	\$ (0.12)	-
Total Bill on TOU			\$ 122.97			\$ 124.54	\$ 1.57	1.28%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.77	1	\$ 38.77	\$ 39.29	1	\$ 39.29	\$ 0.52	1.34%
Distribution Volumetric Rate	\$ 0.0114	2000	\$ 22.80	\$ 0.0116	2000	\$ 23.20	\$ 0.40	1.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	-\$ 0.0014	2000	\$ (2.80)	\$ 0.0024	2000	\$ 4.80	\$ 7.60	-271.43%
Sub-Total A (excluding pass through)			\$ 58.77			\$ 67.29	\$ 8.52	14.50%
Line Losses on Cost of Power	\$ 0.0824	145	\$ 11.91	\$ 0.0824	145	\$ 11.91	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	2,000	\$ 7.80	\$ 0.0015	2,000	\$ 3.00	\$ (4.80)	-61.54%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0039	2,000	\$ 7.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 86.85			\$ 90.57	\$ 3.72	4.28%
RTSR - Network	\$ 0.0050	2,145	\$ 10.72	\$ 0.0054	2,145	\$ 11.58	\$ 0.86	8.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	2,145	\$ 8.79	\$ 0.0047	2,145	\$ 10.08	\$ 1.29	14.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 106.36			\$ 112.23	\$ 5.86	5.51%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,145	\$ 7.29	\$ 0.0034	2,145	\$ 7.29	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,145	\$ 1.07	\$ 0.0005	2,145	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	1,300	\$ 84.50	\$ 0.0650	1,300	\$ 84.50	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	340	\$ 31.96	\$ 0.0940	340	\$ 31.96	\$ -	0.00%
TOU - On Peak	\$ 0.1340	360	\$ 48.24	\$ 0.1340	360	\$ 48.24	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 279.68			\$ 285.54	\$ 5.86	2.10%
HST	13%		\$ 36.36	13%		\$ 37.12	\$ 0.76	2.10%
8% Rebate	8%		\$ (22.37)	8%		\$ (22.84)	\$ (0.47)	-
Total Bill on TOU			\$ 293.66			\$ 299.82	\$ 6.16	2.10%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 233.31	1	\$ 233.31	\$ 236.46	1	\$ 236.46	\$ 3.15	1.35%
Distribution Volumetric Rate	\$ 2.6710	100	\$ 267.10	\$ 2.7071	100	\$ 270.71	\$ 3.61	1.35%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.5791	100	\$ (57.91)	\$ 0.1242	100	\$ 12.42	\$ 70.33	-121.45%
Sub-Total A (excluding pass through)			\$ 442.50			\$ 519.59	\$ 77.09	17.42%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.5967	100	\$ 159.67	\$ 0.7050	100	\$ 70.50	\$ (89.17)	-55.85%
CBR Class B Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
GA Rate Riders	-\$ 0.0018	40,000	\$ (72.00)	\$ 0.0001	40,000	\$ 4.00	\$ 76.00	-105.56%
Low Voltage Service Charge	\$ 1.5720	100	\$ 157.20	\$ 1.5720	100	\$ 157.20	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 687.37			\$ 751.29	\$ 63.92	9.30%
RTSR - Network	\$ 2.1804	100	\$ 218.04	\$ 2.3623	100	\$ 236.23	\$ 18.19	8.34%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.7804	100	\$ 178.04	\$ 2.0461	100	\$ 204.61	\$ 26.57	14.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,083.45			\$ 1,192.13	\$ 108.68	10.03%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	42,892	\$ 145.83	\$ 0.0034	42,892	\$ 145.83	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	42,892	\$ 21.45	\$ 0.0005	42,892	\$ 21.45	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1101	42,892	\$ 4,722.41	\$ 0.1101	42,892	\$ 4,722.41	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 5,973.39			\$ 6,082.07	\$ 108.68	1.82%
HST		13%	\$ 776.54		13%	\$ 790.67	\$ 14.13	1.82%
Total Bill on Average IESO Wholesale Market Price			\$ 6,749.93			\$ 6,872.74	\$ 122.81	1.82%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 11.11	1	\$ 11.11	\$ 11.26	1	\$ 11.26	\$ 0.15	1.35%
Distribution Volumetric Rate	\$ 0.0217	271	\$ 5.88	\$ 0.0220	271	\$ 5.96	\$ 0.08	1.38%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.0014	271	\$ (0.38)	\$ -	271	\$ -	\$ 0.38	-100.00%
Sub-Total A (excluding pass through)			\$ 16.61			\$ 17.22	\$ 0.61	3.68%
Line Losses on Cost of Power	\$ 0.0824	20	\$ 1.61	\$ 0.0824	20	\$ 1.61	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	271	\$ 1.06	\$ 0.0016	271	\$ 0.43	\$ (0.62)	-58.97%
CBR Class B Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	
GA Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0039	271	\$ 1.06	\$ 0.0039	271	\$ 1.06	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	271	\$ -	\$ -	271	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 20.34			\$ 20.33	\$ (0.01)	-0.06%
RTSR - Network	\$ 0.0050	291	\$ 1.45	\$ 0.0054	291	\$ 1.57	\$ 0.12	8.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	291	\$ 1.19	\$ 0.0047	291	\$ 1.37	\$ 0.17	14.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 22.98			\$ 23.26	\$ 0.28	1.21%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	291	\$ 0.99	\$ 0.0034	291	\$ 0.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	291	\$ 0.15	\$ 0.0005	291	\$ 0.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	176	\$ 11.45	\$ 0.0650	176	\$ 11.45	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	46	\$ 4.33	\$ 0.0940	46	\$ 4.33	\$ -	0.00%
TOU - On Peak	\$ 0.1340	49	\$ 6.54	\$ 0.1340	49	\$ 6.54	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 46.43			\$ 46.71	\$ 0.28	0.60%
HST		13%	\$ 6.04		13%	\$ 6.07	\$ 0.04	0.60%
Total Bill on TOU			\$ 52.47			\$ 52.78	\$ 0.31	0.60%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 5.59	1	\$ 5.59	\$ 5.67	1	\$ 5.67	\$ 0.08	1.43%
Distribution Volumetric Rate	\$ 19.4097	0.2253788	\$ 4.37	\$ 19.6717	0.2253788	\$ 4.43	\$ 0.06	1.35%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.5097	0.2253788	\$ (0.11)	\$ -	0.2253788	\$ -	\$ -0.11	-100.00%
Sub-Total A (excluding pass through)			\$ 9.85			\$ 10.10	\$ 0.25	2.58%
Line Losses on Cost of Power	\$ 0.0824	6	\$ 0.48	\$ 0.0824	6	\$ 0.48	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.4036	0	\$ 0.32	\$ 0.7262	0	\$ 0.16	\$ (0.15)	-48.26%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	81	\$ -	\$ -	81	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1176	0	\$ 0.25	\$ 1.1176	0	\$ 0.25	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 10.90			\$ 11.00	\$ 0.10	0.93%
RTSR - Network	\$ 1.5514	0	\$ 0.35	\$ 1.6809	0	\$ 0.38	\$ 0.03	8.35%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2659	0	\$ 0.29	\$ 1.4548	0	\$ 0.33	\$ 0.04	14.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 11.54			\$ 11.71	\$ 0.17	1.50%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	87	\$ 0.30	\$ 0.0034	87	\$ 0.30	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	87	\$ 0.04	\$ 0.0005	87	\$ 0.04	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	53	\$ 3.42	\$ 0.0650	53	\$ 3.42	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	14	\$ 1.29	\$ 0.0940	14	\$ 1.29	\$ -	0.00%
TOU - On Peak	\$ 0.1340	15	\$ 1.95	\$ 0.1340	15	\$ 1.95	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 18.54			\$ 18.72	\$ 0.17	0.93%
HST		13%	\$ 2.41		13%	\$ 2.43	\$ 0.02	0.93%
Total Bill on TOU			\$ 20.95			\$ 21.15	\$ 0.20	0.93%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 2.06	1	\$ 2.06	\$ 2.09	1	\$ 2.09	\$ 0.03	1.46%
Distribution Volumetric Rate	\$ 9.4687	0.0931028	\$ 0.88	\$ 9.5965	0.093102843	\$ 0.89	\$ 0.01	1.35%
Fixed Rate Riders	\$ -		\$ -	\$ -		\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.4872	0.0931028	\$ (0.05)	\$ -	0.093102843	\$ -	\$ -0.05	-100.00%
Sub-Total A (excluding pass through)			\$ 2.90			\$ 2.98	\$ 0.09	3.01%
Line Losses on Cost of Power	\$ 0.0824	2	\$ 0.20	\$ 0.0824	2	\$ 0.20	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.3416	0	\$ 0.12	\$ 0.7465	0	\$ 0.07	\$ (0.06)	-44.36%
CBR Class B Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
GA Rate Riders	\$ -	34	\$ -	\$ -	34	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.1078	0	\$ 0.10	\$ 1.1078	0	\$ 0.10	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	0	\$ -	\$ -	0	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 3.33			\$ 3.36	\$ 0.03	0.96%
RTSR - Network	\$ 1.5341	0	\$ 0.14	\$ 1.6621	0	\$ 0.15	\$ 0.01	8.34%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.2546	0	\$ 0.12	\$ 1.4418	0	\$ 0.13	\$ 0.02	14.92%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3.59			\$ 3.65	\$ 0.06	1.71%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	36	\$ 0.12	\$ 0.0034	36	\$ 0.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	36	\$ 0.02	\$ 0.0005	36	\$ 0.02	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25		\$ -	\$ 0.25		\$ -	\$ -	
TOU - Off Peak	\$ 0.0650	22	\$ 1.44	\$ 0.0650	22	\$ 1.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	6	\$ 0.54	\$ 0.0940	6	\$ 0.54	\$ -	0.00%
TOU - On Peak	\$ 0.1340	6	\$ 0.82	\$ 0.1340	6	\$ 0.82	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 6.53			\$ 6.59	\$ 0.06	0.94%
HST		13%	\$ 0.85		13%	\$ 0.86	\$ 0.01	0.94%
Total Bill on TOU			\$ 7.38			\$ 7.45	\$ 0.07	0.94%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
DRP Adjustment	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Fixed Rate Riders	\$ (1.12)	1	\$ (1.12)	\$ -	1	\$ -	\$ 1.12	-100.00%
Volumetric Rate Riders	\$ -	215	\$ -	\$ 0.0010	215	\$ 0.22	\$ 0.22	-
Sub-Total A (excluding pass through)			\$ 32.97			\$ 34.77	\$ 1.79	5.44%
Line Losses on Cost of Power	\$ 0.0824	16	\$ 1.28	\$ 0.0824	16	\$ 1.28	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	215	\$ 0.84	\$ 0.0015	215	\$ 0.32	\$ (0.52)	-61.54%
CBR Class B Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
GA Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0042	215	\$ 0.90	\$ 0.0042	215	\$ 0.90	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 36.56			\$ 37.84	\$ 1.28	3.50%
RTSR - Network	\$ 0.0054	231	\$ 1.24	\$ 0.0059	231	\$ 1.36	\$ 0.12	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	231	\$ 1.01	\$ 0.0051	231	\$ 1.18	\$ 0.16	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.82			\$ 40.38	\$ 1.56	4.01%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	231	\$ 0.78	\$ 0.0034	231	\$ 0.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	231	\$ 0.12	\$ 0.0005	231	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0650	140	\$ 9.08	\$ 0.0650	140	\$ 9.08	\$ -	0.00%
TOU - Mid Peak	\$ 0.0940	37	\$ 3.44	\$ 0.0940	37	\$ 3.44	\$ -	0.00%
TOU - On Peak	\$ 0.1340	39	\$ 5.19	\$ 0.1340	39	\$ 5.19	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 57.68			\$ 59.23	\$ 1.56	2.70%
HST	13%		\$ 7.50	13%		\$ 7.70	\$ 0.20	2.70%
8% Rebate	8%		\$ (4.61)	8%		\$ (4.74)	\$ (0.12)	-
Total Bill on TOU			\$ 60.56			\$ 62.19	\$ 1.63	2.70%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
DRP Adjustment	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Fixed Rate Riders	\$ (1.12)	1	\$ (1.12)	\$ -	1	\$ -	\$ 1.12	-100.00%
Volumetric Rate Riders	\$ -	215	\$ -	\$ 0.0010	215	\$ 0.22	\$ 0.22	-
Sub-Total A (excluding pass through)			\$ 32.97			\$ 34.77	\$ 1.79	5.44%
Line Losses on Cost of Power	\$ 0.1101	16	\$ 1.71	\$ 0.1101	16	\$ 1.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	215	\$ 0.84	\$ 0.0015	215	\$ 0.32	\$ (0.52)	-61.54%
CBR Class B Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
GA Rate Riders	\$ 0.0018	215	\$ (0.39)	\$ 0.0001	215	\$ 0.02	\$ 0.41	-105.56%
Low Voltage Service Charge	\$ 0.0042	215	\$ 0.90	\$ 0.0042	215	\$ 0.90	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	215	\$ -	\$ -	215	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 36.61			\$ 38.29	\$ 1.69	4.61%
RTSR - Network	\$ 0.0054	231	\$ 1.24	\$ 0.0059	231	\$ 1.36	\$ 0.12	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	231	\$ 1.01	\$ 0.0051	231	\$ 1.18	\$ 0.16	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 38.87			\$ 40.83	\$ 1.96	5.05%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	231	\$ 0.78	\$ 0.0034	231	\$ 0.78	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	231	\$ 0.12	\$ 0.0005	231	\$ 0.12	\$ -	0.00%
Standard Supply Service Charge	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Non-RPP Retailer Avg. Price	\$ 0.1101	215	\$ 23.67	\$ 0.1101	215	\$ 23.67	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 63.44			\$ 65.40	\$ 1.96	3.10%
HST	13%		\$ 8.25	13%		\$ 8.50	\$ 0.26	3.10%
8% Rebate	8%		\$ -	8%		\$ -	\$ -	-
Total Bill on Non-RPP Avg. Price			\$ 71.68			\$ 73.90	\$ 2.22	3.10%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 34.09	1	\$ 34.09	\$ 34.55	1	\$ 34.55	\$ 0.46	1.35%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
DRP Adjustment		750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (1.12)	1	\$ (1.12)	\$ -	1	\$ -	\$ 1.12	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ 0.0010	750	\$ 0.75	\$ 0.75	-
Sub-Total A (excluding pass through)			\$ 32.97			\$ 35.30	\$ 2.33	7.07%
Line Losses on Cost of Power	\$ 0.1101	54	\$ 5.97	\$ 0.1101	54	\$ 5.97	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	750	\$ 2.93	\$ 0.0015	750	\$ 1.13	\$ (1.80)	-61.54%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
GA Rate Riders	\$ 0.0018	750	\$ (1.35)	\$ 0.0001	750	\$ 0.08	\$ 1.43	-105.56%
Low Voltage Service Charge	\$ 0.0042	750	\$ 3.15	\$ 0.0042	750	\$ 3.15	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 44.24			\$ 46.19	\$ 1.96	4.42%
RTSR - Network	\$ 0.0054	804	\$ 4.34	\$ 0.0059	804	\$ 4.74	\$ 0.40	9.26%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0044	804	\$ 3.54	\$ 0.0051	804	\$ 4.10	\$ 0.56	15.91%
Sub-Total C - Delivery (including Sub-Total B)			\$ 52.12			\$ 55.04	\$ 2.92	5.60%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	804	\$ 2.73	\$ 0.0034	804	\$ 2.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	804	\$ 0.40	\$ 0.0005	804	\$ 0.40	\$ -	0.00%
Standard Supply Service Charge								-
Non-RPP Retailer Avg. Price	\$ 0.1101	750	\$ 82.58	\$ 0.1101	750	\$ 82.58	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 137.83			\$ 140.75	\$ 2.92	2.12%
HST		13%	\$ 17.92	13%		\$ 18.30	\$ 0.38	2.12%
8% Rebate		8%		8%				-
Total Bill on Non-RPP Avg. Price			\$ 155.75			\$ 159.05	\$ 3.30	2.12%

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

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 38.77	1	\$ 38.77	\$ 39.29	1	\$ 39.29	\$ 0.52	1.34%
Distribution Volumetric Rate	\$ 0.0114	2000	\$ 22.80	\$ 0.0116	2000	\$ 23.20	\$ 0.40	1.75%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0014	2000	\$ (2.80)	\$ 0.0024	2000	\$ 4.80	\$ 7.60	-271.43%
Sub-Total A (excluding pass through)			\$ 58.77			\$ 67.29	\$ 8.52	14.50%
Line Losses on Cost of Power	\$ 0.1101	145	\$ 15.92	\$ 0.1101	145	\$ 15.92	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0039	2,000	\$ 7.80	\$ 0.0015	2,000	\$ 3.00	\$ (4.80)	-61.54%
CBR Class B Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
GA Rate Riders	\$ 0.0018	2,000	\$ (3.60)	\$ 0.0001	2,000	\$ 0.20	\$ 3.80	-105.56%
Low Voltage Service Charge	\$ 0.0039	2,000	\$ 7.80	\$ 0.0039	2,000	\$ 7.80	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.57	1	\$ 0.57	\$ 0.57	1	\$ 0.57	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 87.26			\$ 94.78	\$ 7.52	8.62%
RTSR - Network	\$ 0.0050	2,145	\$ 10.72	\$ 0.0054	2,145	\$ 11.58	\$ 0.86	8.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0041	2,145	\$ 8.79	\$ 0.0047	2,145	\$ 10.08	\$ 1.29	14.63%
Sub-Total C - Delivery (including Sub-Total B)			\$ 106.78			\$ 116.44	\$ 9.66	9.05%
Wholesale Market Service Charge (WMSC)	\$ 0.0034	2,145	\$ 7.29	\$ 0.0034	2,145	\$ 7.29	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0005	2,145	\$ 1.07	\$ 0.0005	2,145	\$ 1.07	\$ -	0.00%
Standard Supply Service Charge								-
Non-RPP Retailer Avg. Price	\$ 0.1101	2,000	\$ 220.20	\$ 0.1101	2,000	\$ 220.20	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 335.34			\$ 345.00	\$ 9.66	2.88%
HST		13%	\$ 43.59	13%		\$ 44.85	\$ 1.26	2.88%
8% Rebate		8%		8%				-
Total Bill on Non-RPP Avg. Price			\$ 378.93			\$ 389.86	\$ 10.92	2.88%

Appendix 4: GA Methodology Description

Appendix A

GA Methodology Description

Questions on Accounts 1588 & 1589¹

- Please complete the Table below for principal adjustments on the DVA Continuity Schedule for Account 1588:

LPDL:

Reconciliation of Account 1588 – 2018 – Lakeland Power

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018	\$(279,392)	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation		
Sub-Total Reversals from previous year (A):	\$0	
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other – 2017 1588 Balance Approved for Disposition effective May 1/19 Rate Order	\$474,193	N
Sub-Total Principal Adjustments for 2018 consumption (B)	\$474,193	
Total Principal Adjustments shown for 2018 (A + B)	\$474,193	
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	\$194,801	

¹In all references in the questions relating to amounts booked to accounts 1588 and 1589, amounts are not booked directly to accounts USoA 1588 and 1589 relating to power purchase transactions, but are rather booked to the cost of power USoA 4705 Power Purchased, and 4707, Charges – Global Adjustment, respectively. However, accounts 1588 and 1589 are impacted the same way as account 4705 and 4707 are for cost of power transactions.

Reconciliation of Account 1588 – 2018 – Former Parry Sound

	Principal Adjustments	Was the amount a "Principal Adjustment" in the previous year? (Y/N)
Balance December 31, 2018	\$(62,821)	
Reversals of Principal Adjustments - previous year		
1. Reversal of Cost of Power accrual from previous year		
2. Reversal of CT 1142 true-up from the previous year		
3. Unbilled to billed adjustment for previous year		
4. Reversal of RPP vs. Non-RPP allocation		
Sub-Total Reversals from previous year (A):	\$0	
Principal Adjustments - current year		
5. Cost of power accrual for 2018 vs Actual per IESO bill		
6. True-up of CT 1142 for 2018 consumption recorded in 2019 GL		
7. Unbilled accrued vs. billed for 2018 consumption		
8. True-up of RPP vs. Non-RPP allocation of CT 148 based on actual 2018 consumption		
9. Other – 2017 1588 Balance Approved for Disposition effective May 1/19 Rate Order	\$120,080	N
Sub-Total Principal Adjustments for 2018 consumption (B)	\$120,080	
Total Principal Adjustments shown for 2018 (A + B)	\$120,080	
Bal. For Disposition - 1588 (should match Total Claim column on DVA Continuity Schedule)	\$57,259	

10. In booking expense journal entries for Charge Type (CT) 1142 and CT 148 from the IESO invoice, please confirm which of the following approaches is used:
- CT 1142 is booked into Account 1588. CT 148 is pro-rated based on RPP/non-RPP consumption and then booked into Account 1588 and 1589 respectively.
 - CT 148 is booked into Account 1589. The portion of CT 1142 equaling RPP minus HOEP for RPP consumption is booked into Account 1588. The portion of CT 1142 equaling GA RPP is credited into Account 1589.
 - If another approach is used, please explain in detail.
 - Was the approach described in response to the above questions used consistently for all years for which variances are proposed for disposition? If not, please discuss.

LPDL Response

LPDL confirms that option a) is used and records CT1142 (RPP Settlement Claim) to Account 1588 and pro-rates CT148 Class B GA to Accounts 1588 and 1589 based on RPP/non-RPP consumption to ensure that only non-RPP class B is booked to Account 1589. LPDL also confirms the approach described above was used consistently for all years for which variances are proposed for disposition.

11. Questions on CT 1142

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

LPDL Response

LPDL estimates the RPP related GA based on actual smart meter data for that calendar month less an estimated portion that are with a retailer plus any non-smart meter volume (USL and Sentinel) and apply the 2nd Estimate GA rate. The following month the amount above is trued up to the Actual GA rate and a true-up adjustment is included in that following months claim.

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

LPDL Response

LPDL uses actual smart meter data for the true calendar month for TOU and prior month for Tier 1&2. These are trued up every quarter with the true up adjustment being submitted to the IESO. This will be done monthly effective September 2019.

- c. Has CT 1142 been trued up for with the IESO for all of 2018?

LPDL Response

Yes.

- d. Which months from 2018 were trued up in 2019?

LPDL Response

December 2018 was trued up in 2019.

- i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?

LPDL Response

2018. The above December true up adjustment was accrued to Accounts 1588/1589 in December 2018.

- e. Have all of the 2018 related true-up been reflected in the applicant's DVA Continuity Schedule in this proceeding?

LPDL Response

Yes. The above December true up adjustment was accrued to Accounts 1588/1589 in December 2018.

12. Questions on CT 148

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

LPDL Response

LPDL records CT148 Class B GA to:

- Account 1589 based on non-RPP kWh for the calendar month (actual consumption data for interval customers paying HOEP and estimated data using prior month percentages for RPP eligible customers that are enrolled with a retailer) at the Actual GA rate for the month.
- Account 1588 is the remainder of the CT148 Class B GA charge that is not coded to Account 1589 as this reflects the Actual GA rate charged on the RPP volume (that will be offset through the CT1142 claim each month).

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

LPDL Response

At the end of January each year, LPDL does a GA reconciliation for the calendar year that just finished, calculating actual monthly billed non-RPP kWh at the difference between the monthly 1st Estimate GA rate (charged to the customers) and the monthly Actual GA rate (charged by the IESO) and records this true up adjustment to December to Account 1589.

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

LPDL Response

Actual current month metered data from LPDL's retail settlement provider is used for interval customers paying HOEP and GA. Actual current month smart meter data at an estimated percentage for the retailer portion (using prior month percentage) is used for retailer enrolled customers paying contract price and GA.

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

LPDL Response

LPDL trues up CT148 Class B GA based on actual non-RPP consumption.

- e. Please indicate which months from 2018 were trued up in 2019 for CT 148 proportions between RPP and non-RPP

- i. Were these true ups recorded in the 2018 or 2019 balance in the General Ledger?

LPDL Response

All of 2018 was trued up for CT148 Class B GA in 2018 (true up adjustment recorded in December 2018).

- f. Are all true-ups for 2018 consumption reflected in the DVA Continuity Schedule?

LPDL Response

Yes.

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

Questions on Principal Adjustments - Accounts 1588 and 1589

- a. Did the applicant have principal adjustments in its 2019 rate proceeding which were approved for disposition?

LPDL Response

Yes, the shifting of principal adjustments for prior years (2015, 2016 and 2017) was approved in the 2019 Cost of Service DVA Continuity Schedules and they were noted on the GA Analysis Workform submitted with the 2019 Cost of Service rate order.

- b. If yes, please provide a break-down of the total amount of principal adjustments that were approved (e.g. true-up of unbilled, true up of CT 1142, true up of CT 148 etc.) for each of Accounts 1588 and 1589.

LPDL Response

Principal Adjustments to 2015:

- 1a \$11,375 True-up of GA charges prior year (reversed 2016)
1b \$167,447 True-up of GA charges current year (reversed 2017)
3a \$2,690 Load Transfer difference current year (reversed 2016)

Principal Adjustments to 2016:

- 1a \$(11,375) True-up of GA charges prior year (reversal of 2015)
1b \$(67,038) True-up of GA charges current year (reversed 2017)
3a \$(2,690) Load Transfer difference prior year (reversal of 2015)
3a \$(6,319) Load Transfer difference current year (reversed 2017)

Principal Adjustments to 2017:

- 1a \$(167,447) True-up of GA charges prior year (reversal of 2015)
1a \$67,038 True-up of GA charges prior year (reversal of 2016)
3a \$6,319 Load Transfer difference prior year (reversal of 2016)

- c. Has the applicant reversed the adjustment approved in 2019 rates in its current proposed amount for disposition?
NB: only the principal adjustments amounts that were disposed in the previous

proceeding should be reversed in this proceeding. For example, if no amount related to unbilled to billed adjustment for 2018 consumption was included in 2019 proceeding, this amount should not be included as a “reversal” from previous year.

LPDL Response

Yes, LPDL has removed the 2015/2016/2017 balance approved for disposition with the Cost of Service rate order effective May 1, 2019.

- d. Please confirm that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

LPDL Response

LPDL confirms that the allocation of charge type 148 has been trued up to actual proportion of RPP/non-RPP consumption in the GL.

Appendix 5 - Description of Settlement Process

Billing of Class A and Class B Customers

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

LPDL has consistently applied its GA process since it completed the OEB’s Global Adjustment questionnaire in early 2016 and every year following.

LPDL’s process can be summarized as follows:

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

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

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

RPP/TOU Settlement Process (consumption estimates)

For the settlement month, LPDL uses the current actual month NSLS WAP price from Utilismart (retailer settlement provider) and the GA 2nd Estimate rate posted on the IESO website. Then the GA Actual Rate posted on the IESO website is used for the true-up reconciliation. The variances are recorded and reflected in RSVA Power 1588 and RSVA GA 1589 on a monthly basis and reported to the OEB quarterly.

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

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

LPDL validates the above with a top down approach by comparing the actual month Net System Load Shape provided by Utilismart, and then deducts the non-RPP data, gathered from our billing system, to validate the RPP volume. The above usage data is also compared to actual billed data in the following month to confirm that the usages used in the submission are accurate and any differences immaterial. Once the GA actual rate is released and verified on the IESO monthly invoice, LPDL updates that Actual GA rate in the spreadsheet that was used for the IESO submission in the prior month and submits that adjustment on the following month's submission. This process is then reconciled and true-up using actual billed data on a quarterly/annual basis to ensure the accuracy of the submission is maintained on a regular basis. LPDL also uses a bottom up approach to complete the annual reconciliation, by using actual RPP volume and the GA Actual rate. The GA Analysis Workform is also used by LPDL to verify actual data used above is accurate and posted to the appropriate accounts. Any reconciling differences are accrued into the appropriate fiscal year and settled in the month when the reconciliation is complete.

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

are retrieved from Utilismart.

LPDL confirms that it has no embedded distribution customers.

In terms of Control and Oversight, LPDL follows a substantive approach using reconciliation procedures to ensure accuracy and completeness for the settlement submission process where possible. In addition, LPDL does regular bill testing for each class of customer, recalculates the various charges based on approved rates and ensures all correct general ledger accounts are used.

Description of Accounting Methods

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

- RPP settlement true-up claims are conducted monthly/quarterly.
- The balances in RSVA Power 1588 and RSVA GA 1589 accounts that are requested for disposition reflect RPP settlement amounts pertaining to the period that is being requested for disposition.
- RPP settlement true-up claims for a given fiscal year that have not been reflected in the financial statements are to be identified separately as an adjustment to the balance requested for disposition.
- Ensure that appropriate controls, processes and systems are in place to ensure all of the above requirements are met accurately and on a timely basis.

Account 1588

Revenue associated with account 1588 consists of customers that pay TOU rates (Residential and GS<50) and RPP tiered rates (GS>50, USL, Sentinel and Street Light). RPP and TOU rates are prescribed by the OEB and are updated in May and November. Expenses associated with account 1588 consist of WAP + GA for RPP/TOU customers and WAP for non-RPP customers (GS>50 spot and any customers enrolled with a retailer) who pay market/contract price and GA.

Account 1589

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

LPDL also confirms that it has reviewed and implemented this summer/fall, the new accounting guidance related to Accounts 1588 RSVA Power and 1589 RSVA GA issued in the OEB's letter dated February 21, 2019. The processes detailed above have been validated to be consistently accurate and timely for historical balances and monthly submission reconciliations and no material

adjustments are required.