

October 7, 2026

via RESS

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

**Re: Lakeland Power Distribution Ltd
2027 IRM Distribution Rate Application
OEB File No. EB-2026-0055**

Dear Mr. Murray,

Please find attached Lakeland Power Distribution Ltd.'s 2027 IRM Distribution Rate Application for rates effective May 1, 2027.

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

- Complete copy of the application in PDF form
- Excel version of the 2027 IRM Rate Generator Model
- Excel version of the 2027 Commodity Accounts Analysis Workform
- Excel version of the 2027 IRM Checklist

Should the board have questions regarding this application please contact Andrew Trousdale at atrousdale@lakelandholding.com.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read 'A. Trousdale', written over a light blue horizontal line.

Andrew Trousdale
Chief Financial Officer
Lakeland Holding Ltd.



Lakeland Power Distribution Ltd.

2027 IRM Electricity Distribution Rate Application

EB-2026-0055

For Rates Effective:
May 1, 2027

Filed: October 7, 2026

IN THE MATTER OF the Ontario Energy Board Act, 1998, being
Schedule B to the Energy Competition Act, 1998, S.O. 1998, c.15;

AND IN THE MATTER OF an Application by Lakeland Power
Distribution Ltd. to the Ontario Energy Board for an Order or Orders
approving or fixing just and reasonable rates and other service
charges for the distribution of electricity as of May 1, 2027.

LAKELAND POWER DISTRIBUTION LTD.

APPLICATION FOR APPROVAL OF 2027 ELECTRICITY DISTRIBUTION RATES

EB-2026-0055

Filed: October 7, 2026

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APPLICATION FOR APPROVAL OF 2027 ELECTRICITY DISTRIBUTION RATES

MANAGER'S SUMMARY

3.1 Introduction

- a) The Applicant is Lakeland Power Distribution Ltd. ("Lakeland Power"), a licensed electricity distributor operating pursuant to electricity distribution license ED-2002-0540. The Applicant distributes electricity to over 14,000 residential, commercial and industrial 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.
- b) Lakeland Power 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, 2027 pursuant to the OEB's Price Cap Incentive Rate Index rate-setting methodology ("Price Cap IR") under the 4th Generation Incentive Regulation Mechanism (IRM).
- c) Lakeland Power has followed the instructions provided in Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications, filed in 2026 for rates taking effect in 2027 ("the Filing Requirements"), issued July 14, 2026; the Report of the Board on Electricity Distributors' Deferral and Variance Account Review Initiative ("the EDDVAR Report") issued July 31, 2009; and the Guideline: Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges, issued March 31, 2025 ("RTSR Guidelines").
- d) Lakeland Power has verified the accuracy of the billing determinants that were pre-populated in the models.
- e) Lakeland Power has completed the:
 - 2027 IRM Rate Generator Model which is filed in Excel format
 - 2027 Commodity Accounts Analysis Workform ("Workform") for 2025 which is filed in Excel format
 - 2027 IRM Checklist which is filed in Excel format

- f) Lakeland Power hereby applies for an Order or Orders approving the proposed distribution rates for all rate classes adjusted in accordance with Chapter 3 of the Filing Requirements dated July 14, 2026, and includes the following:

Table 1: Summary of IRM Distribution Rate Requests

Description/ Item	Summary of Requests
Annual Adjustment Mechanism	Yes
Revenue-to-Cost Ratio Adjustments	No
Shared Tax Adjustments	No
Retail Transmission Service Rates	Yes
Low Voltage Service Rates	No
Group 1 Deferral and Variance Accounts Disposition/Recovery	Yes
Lost Revenue Adjustment Mechanism Variance Account (LRAMVA)	No
Stream 2 local eDSM Program funding request	No
Group 2 Deferral and Variance Accounts Disposition/Recovery	No
Residential Rate Design (i.e., transitioning to fully fixed rates)	No
Z-factor claims	No
Incremental Capital Module / Advanced Capital Module	No
Rate Year Alignment	No
Requests for new utility-specific DVAs	No
Renewable Generation and/or Smart Grid Funding Adder	No
Correction to Previously Disposed DVA Balances	No
Non-mechanistic changes (e.g., creation or addition of a new rate class)	No
Rate design where bill mitigation plans need consideration	No
Other Items/Requests of Note	N/A

- g) Lakeland Power has provided a copy of its approved current 2026 Tariff of Rates and Charges as Appendix B and its proposed 2027 Tariff of Rates and Charges as Appendix C.
- h) Lakeland Power has provided additional information in its 2027 IRM Distribution Rate Application ("2027 IRM Application") where Lakeland Power has determined that such information may be helpful to the OEB.
- i) Lakeland Power has provided the following certifications signed by a senior officer in Appendix A:

- Certification Regarding Personal Information.
- Certification of Evidence.
- Certification of Deferral and Variance Account Balances.

j) Lakeland Power will post its 2027 IRM Application and related information as required by the OEB on its website www.lakelandpower.on.ca.

k) Lakeland Power distributes electricity to over 14,000 customers within its licensed service territory including residential, small business, industrial based, Sentinel Lighting, Street Lights, and Unmetered Scattered Load. **All customers will be impacted by this application.**

l) Lakeland Power has made no revisions to RRR data after it was incorporated into the 2027 Commodity Accounts Analysis Workform and the 2027 Rate Generator Model.

m) **Previous OEB Decisions** - Lakeland Power has an order from its 2025 Cost of Service Final Decision and Order (EB-2024-0039) issued June 3, 2025, that will impact Lakeland Power's current 2027 IRM Rate Application. In its 2025 Cost of Service proceeding, Lakeland Power had presented details on a rate calculation error for Non-RPP Class B customers, that impacted the residual balance in Account 1595 (2022).

Per this Final Decision and Order, the OEB ordered that:

1. The OEB approves the credit amount of \$50,942 for inclusion in Account 1595 (2022).
2. The OEB approves the carrying charges accumulated on the credit amount in Account 1595 (2022) as they relate to the balance above, respectively and the carrying charges that may accrue prior to final disposition as they relate to these amounts.
3. In its 2027 IRM application, Lakeland Power shall bring forward calculations for rate riders which support the disposition of Account 1595 (2022). In doing so, and subject to any additional direction from the OEB in that proceeding, Lakeland Power shall include disposition of the over-recovered amount of

\$50,942, plus carrying charges, to the Class B Non-RPP customers while keeping the rest of the residual balance in Account 1595 (2022) disposed through the general deferral and variance account rate riders to all customers.

n) Contact information:

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200-395 Centre St N
Huntsville ON
P1H 2M2

Andrew Trousdale
Chief Financial Officer
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705-789-5442 x225

3.2 Proposed Distribution Rates and Other Charges

3.2.1 Price Cap IR Adjustment

The annual adjustment follows an OEB-approved formula that includes components for inflation and the OEB's expectations of efficiency and productivity gains (Price Cap adjustment). The formula is a rate adjustment equal to the inflation factor minus the distributor's X-factor (productivity factor plus stretch factor).

On June 11, 2026, the OEB issued the price escalator inflation factor of 3.0% to be used in the 2027 IRM Rate Generator model.

On August 20, 2026, the OEB posted the electricity distributors' 2026 stretch factor assignments for the 2027 Incentive Rate Mechanism (IRM) rate-setting process. The benchmarking details and assignments are published in the Pacific Economics Group "Empirical Research in Support of Incentive Rate-Setting: 2025 Benchmarking Update" Report to the Ontario Energy Board. Pursuant to this report, Lakeland Power is placed in Group II for the purpose of calculating stretch factors and therefore used a Stretch Factor of 0.15% in the 2027 IRM Application.

Lakeland Power seeks to increase its rates, effective May 1, 2027, based on this approved mechanistic rate adjustment, using the OEB-approved Price Cap Index of 2.85%, as set out in Table 2 below.

Table 2: Calculation of Price Cap Index

Factor	%
Inflation Factor	3.00%
Less: Productivity Factor	0.00%
Less: Stretch Factor	0.15%
Price Cap Index	2.85%

3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism will apply to distribution rates (fixed and variable charges) uniformly across all customer rate classes. The annual adjustment mechanism will

not be applied to other components of delivery rates.

3.2.2 Revenue-to-Cost Ratio Adjustments

There are no previous Board approved adjustments to Lakeland Power's revenue-to-cost ratios required within this application.

3.2.3 Rate Design for Residential Electricity Customers

Lakeland Power's 2019 Cost of Service rate application was the final year of Lakeland Power's transition to a fully fixed monthly distribution service charge for residential customers. As a result, there are no further transition adjustments in the 2027 rate application for rate design.

Total bill increases in the application do not exceed 10% for any customer class therefore a rate mitigation plan is not required.

3.2.4 Proposed Retail Transmission Service Rates

Lakeland Power's proposed Retail Transmission Service Rates ("RTSR") have been calculated in accordance with the RTSR Guidelines and the 2027 IRM Rate Generator Model.

New for 2026 rates, the OEB implemented an Electric Vehicle Charging ("EVC") Rate applicable to certain Electric Vehicle ("EV") charging facilities. The EVC Rate reduces the RTSR charges applied to these facilities to reflect their lower contribution to transmission costs.

Lakeland Power has populated 'Tab 10. RTSR Current Rates' with 2025 data from Lakeland Power's most recent RRR filing, its Loss Factor as approved in Lakeland Power's 2025 Cost of Service Rate Application, and with energy and demand figures for customers who have qualified for the EVC Rate.

The Transmission Network and Connection rates included in 'Tab 11. RTSR – UTRs & Sub-Tx' of the model are those OEB approved Uniform Transmission Rates ("UTR") rates charged by

Hydro One Networks Inc. (“Hydro One”) for 2025 and 2026.

Lakeland Power has updated the 2027 IRM Rate Generator Model, ‘Tab 12. RTSR – Historical Wholesale’, with the billing detail for wholesale transmission from Hydro One.

Lakeland Power provides its proposed RTSRs in Table 3.

Table 3: Proposed Retail Transmission Service Rates

The purpose of this table is to update the re-aligned RTS Network Rates to recover future wholesale network costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0095	131,703,003	0	1,251,038	40.9%	1,251,039	0.0095
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0086	68,211,732	0	587,195	19.2%	587,195	0.0086
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.7761		317,685	1,199,617	39.2%	1,199,617	3.7761
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6419		19,642	12,609	0.4%	12,609	0.6419
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0086	180,692	0	1,555	0.1%	1,555	0.0086
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6870		84	226	0.0%	226	2.6871
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	2.6566		3,082	8,188	0.3%	8,188	2.6566

The purpose of this table is to update the re-aligned RTS Connection Rates to recover future wholesale connection costs.

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076	131,703,003	0	999,868	40.6%	999,868	0.0076
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069	68,211,732	0	470,775	19.1%	470,775	0.0069
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0637		317,685	973,307	39.5%	973,307	3.0637
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5209		19,642	10,231	0.4%	10,231	0.5209
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069	180,692	0	1,247	0.1%	1,247	0.0069
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1785		84	183	0.0%	183	2.1785
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1590		3,082	6,655	0.3%	6,655	2.1590

Lakeland Power acknowledges that once 2027 UTR and Hydro One’s sub-transmission rates are approved by the OEB effective January 1, 2027, OEB staff will adjust the 2027 IRM Rate Generator Model accordingly to reflect the changes on Lakeland Power’s proposed RTSRs.

3.2.5 Low Voltage Service Rates

The Filing Requirements provide embedded or partially embedded distributors with the option to update their Low Voltage (LV) service rates each year. Lakeland Power is not seeking approval for any adjustment to low voltage service rates in this application.

3.2.6 Review and Disposition of Group 1 Deferral and Variance Account Balances

Continuity Schedule

The Filing Requirements and the EDDVAR Report provide that under the Price Cap IR, the distributor’s Group 1 audited account 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 of December 31, 2025, to determine if the threshold has been exceeded. Lakeland Power’s Group 1 balances do exceed this

threshold and Lakeland Power has requested to dispose of the Group 1 account balances over a one-year disposition.

Lakeland Power has completed the 2027 IRM Rate Generator model 'Tab 3: Continuity Schedule' with December 31, 2025, Group 1 account balances and projected interest to April 30, 2027, based on the Board's prescribed rates. Deferral and RSVA balances match the 2025 Audited Financial Statements.

Lakeland Power's Group 1 balances proposed for disposition are presented in Table 4 below. The total Group 1 balance claim is \$(1,122,762). This balance, however, is reflected in 'Tab 3. Continuity Schedule' as \$(1,064,104). The resulting difference of \$(58,658) reflects the balance for Account 1595 (2022) Class B Non-RPP rate error adjustment that was reviewed in Lakeland Power's 2025 Cost of Service application and approved for inclusion in Account 1595 (2022) in its Final Decision and Order issued June 3, 2025 [see Section 3.1 m) 1) above]. Per this Final Decision and Order, Lakeland Power was directed to present and request in this 2027 IRM, disposition of this Account 1595 (2022) Class B Non-RPP adjustment balance with its own rate rider, applicable only to Class B Non-RPP customers. The residual balance left in Account 1595 (2022) would then be disposed of through the general Group 1 DVA rate rider to all customers.

Table 4: Group 1 Deferral and Variance Account Balances Proposed for Disposition

Account Description	USoA	2025 Principal Balance (Adj for Disposition in 2026)	2025 Principal Balance Adj 1595 (2022) Class B Non-RPP	2025 Carrying Charge Balance (Adj for Disposition in 2026)	2025 Carrying Charges Adj 1595 (2021) Class B Non-RPP	2026 Projected Carrying Charges	Total Claim for Disposition	Last Year Disposed
LV Variance Account	1550	-\$ 596,328		-\$ 8,218		-\$ 20,275	-\$ 624,821	2024
Smart Metering Entity Charge Variance Account	1551	-\$ 6,697		-\$ 390		-\$ 228	-\$ 7,314	2024
RSVA - Wholesale Market Service Charge	1580	-\$ 328,664		-\$ 5,787		-\$ 11,175	-\$ 345,626	2024
Variance WMS - Sub-account CBR Class A	1580	\$ -		\$ -		\$ -	\$ -	2024
Variance WMS - Sub-account CBR Class B	1580	\$ 26,897		\$ 2		\$ 915	\$ 27,814	2024
RSVA - Retail Transmission Network Charge	1584	\$ 95,645		\$ 1,225		\$ 3,252	\$ 100,123	2024
RSVA - Retail Transmission Connection Charge	1586	\$ 24,350		\$ 781		\$ 828	\$ 25,959	2024
RSVA - Power	1588	\$ 287,192		-\$ 1,476		\$ 9,764	\$ 295,481	2024
RSVA - Global Adjustment	1589	-\$ 512,272		-\$ 20,624		-\$ 17,418	-\$ 550,314	2024
Disposition and Recovery/Refund of Regulatory Balances (2020) - Residual	1595	\$ -		\$ 1,126		\$ -	\$ 1,126	2024
Disposition and Recovery/Refund of Regulatory Balances (2021) - Residual	1595	\$ -		\$ 2,307		\$ -	\$ 2,307	2024
Disposition and Recovery/Refund of Regulatory Balances (2022) - Residual	1595	-\$ 45,579	\$ 50,942	-\$ 368	\$ 5,984	\$ 182	\$ 11,161	-
Total Group 1 Balance		-\$ 1,055,455	\$ 50,942	-\$ 31,421	\$ 5,984	-\$ 34,155	-\$ 1,064,104	
RSVA - Global Adjustment		-\$ 512,272	\$ -	-\$ 20,624	\$ -	-\$ 17,418	-\$ 550,314	
Total Group 1 Balances excluding RSVA-Global Adjustment & DVA 1595 (2022) Class B Non-RPP Adj		-\$ 543,183	\$ 50,942	-\$ 10,797	\$ 5,984	-\$ 16,737	-\$ 513,790	
DVA 1595 (2022) to Class B Non-RPP		\$ -	-\$ 50,942	\$ -	-\$ 5,984	-\$ 1,732	-\$ 58,658	
Total Group 1 Balance Claim							-\$ 1,122,762	

Explanation of Variance Between Proposed Disposition and RRR

Table 5 identifies the Group 1 account balances presented in the 2027 IRM Rate Generator model 'Tab 3: Continuity Schedule' that differ from the account balances as reported through the 2025 RRR Trial Balance.

Table 5: Reconciliation of Variance Account Balances to RRR Trial Balance

		ances		2.1.7 RRR ⁵	
Account Descriptions	Account Number	Total Claim	Account Disposition: Yes/No?	As of Dec 31, 2025	Variance RRR vs. 2025 Balance (Principal + Interest)
Group 1 Accounts					
LV Variance Account	1550	(624,821)		(605,720)	(0)
Smart Metering Entity Charge Variance Account	1551	(7,314)		(21,364)	(0)
RSVA - Wholesale Market Service Charge ⁵	1580	(345,626)		(551,963)	54,712
Variance WMS – Sub-account CBR Class A ⁵	1580	0		0	0
Variance WMS – Sub-account CBR Class B ⁵	1580	27,814		0	(54,714)
RSVA - Retail Transmission Network Charge	1584	100,123		111,602	0
RSVA - Retail Transmission Connection Charge	1586	25,959		79,548	1
RSVA - Power ⁴	1588	295,481		222,199	0
RSVA - Global Adjustment ⁴	1589	(550,314)		(208,661)	0
Disposition and Recovery/Refund of Regulatory Balances (2020 and pre-2020) ³	1595	1,126	Yes	4,890	0
Disposition and Recovery/Refund of Regulatory Balances (2021) ³	1595	2,307	Yes	479,095	397,620
Disposition and Recovery/Refund of Regulatory Balances (2022) ³	1595	11,161	Yes	(45,948)	(56,926)
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	0	No	5,431	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	0	No	(5,357)	(0)
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	0	No	(364,488)	0
Disposition and Recovery/Refund of Regulatory Balances (2026) ³					
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.	1595		No		
		0			0
RSVA - Global Adjustment requested for disposition	1589	(550,314)		(208,661)	0
Total Group 1 Balance excluding Account 1589 - Global Adjustment requested for disposition		(513,790)		(692,076)	340,694
Total Group 1 Balance requested for disposition		(1,064,104)		(900,737)	340,694
LRAM Variance Account (only input amounts if applying for disposition of this account)	1568	0		0	0
Total Group 1 balance including Account 1568 requested for disposition		(1,064,104)		(900,737)	340,694

RSVA-Wholesale Market Service Charge and Variance WMS-Sub-account CBR Class B

The variance of \$54,712, for Account 1580 RSVA-Wholesale Market Service Charge, is offset by the variance of \$(54,714), for Account 1580 Variance WMS-Sub-account CBR Class B. In its 2025 RRR filing, Lakeland Power reported \$54,713 as the balance in Account 1580 Sub-account CBR Class B balance however it did not auto-populate in this model.

DVA Account 1595 (2021)

The \$397,620 variance in Account 1595 (2021) relates to the 2021 IRM rate calculation error for the 1595 (2021) rate rider, which affected Class B Non-RPP customers from 2021 to 2022. The balance included a principal amount of \$345,659, plus carrying charges to December 31, 2025 of \$51,961. This account balance was addressed in Lakeland Power's

2025 Cost of Service application EB-2024-0039. Following partial settlement in March 2025, Lakeland Power had one partially unsettled issue. The Parties were unable to settle the amounts to be included in Account 1595 (2021) in relation to the rate calculation error for Non-RPP Class B GA customers for 2021 to 2022. Table 6 shows the calculation of the impact of this rate error that was reviewed during the 2025 Cost of Service process, which left Lakeland Power with an under-recovery of \$345,659 for 2021. In the 2026 IRM rate application, Lakeland Power deducted this balance from Account 1595 (2021) under the 'Principal Adjustments during 2024' and 'Interest Adjustments during 2024' columns in order for the remaining residual balance of 1595 (2021) to flow through to the Group 1 Balance rate rider and be reflected properly on 'Tab 20. Final Tariff Schedule'. However, the 2025 RRR Trial Balance has these balances included.

Table 6: 2021 IRM Rate Rider Calculation Error for 1595 (2021)

Customer Class	ACTUAL Metered Non-RPP kWh (no loss)	Rate per Approved 2021 Rate Order	1595 Non-RPP GA Billed to Class B only	ADJUSTED Rate should be	1595 Non-RPP GA Should Have Been Billed to Class B only	Balance due to Rate Error to be Recovered from Non-RPP Class B Customers
RESIDENTIAL SERVICE CLASSIFICATION	929,193	\$ (0.0060)	\$ (5,575)	\$ 0.0003	\$ 279	\$ (5,854)
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	6,951,627	\$ (0.0060)	\$ (41,710)	\$ 0.0003	\$ 2,085	\$ (43,795)
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	46,662,696	\$ (0.0060)	\$ (279,976)	\$ 0.0003	\$ 13,999	\$ (293,975)
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	600	\$ (0.0060)	\$ (4)	\$ 0.0003	\$ 0	\$ (4)
SENTINEL LIGHTING SERVICE CLASSIFICATION	-	\$ -	\$ -	\$ -	\$ -	\$ -
STREET LIGHTING SERVICE CLASSIFICATION	322,422	\$ (0.0060)	\$ (1,935)	\$ 0.0003	\$ 97	\$ (2,031)
	54,866,539		\$ (329,199)		\$ 16,460	\$ (345,659)

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

DVA Account 1595 (2022)

The \$(56,926) variance in Account 1595 (2022) relates to the 2022 IRM rate calculation error for the 1595 (2022) rate rider, which affected Class B Non-RPP customers from 2022 to 2023. The balance included a principal amount of \$(50,942), plus carrying charges to December 31, 2025 of \$(5,984). This account balance was addressed in Lakeland Power's 2025 Cost of Service application EB-2024-0039. Following partial settlement in March 2025, Lakeland Power had one partially unsettled issue. The Parties were unable to settle the amounts to be included in Account 1595 (2022) in relation to the rate calculation error for Non-RPP Class B GA customers for 2022 to 2023. Table 7 shows the calculation of the impact of this rate error that was reviewed during the 2025 Cost of Service process, which left Lakeland Power with an over-recovery of \$50,942 for 2022. In this 2027 IRM Rate

Generator Model 'Tab 3. Continuity Schedule', Lakeland Power has deducted this balance from Account 1595 (2022) under the 'Principal Adjustments during 2025' and 'Interest Adjustments during 2025' columns in order for the remaining residual balance of 1595 (2022) to flow through to the Group 1 Balance rate rider and be reflected properly on 'Tab 20. Final Tariff Schedule'. However, the 2025 RRR Trial Balance has these balances included.

Table 7: 2022 IRM Rate Rider Calculation Error for 1595 (2022)

Customer Class	ACTUAL Metered Non-RPP kWh (no loss)	Rate per Approved 2022 Rate Order	1595 Non-RPP GA Billed to Class B only	ADJUSTED Rate should be	1595 Non-RPP GA Should Have Been Billed to Class B only	Balance due to Rate Error to be Returned to Non-RPP Class B Customers
RESIDENTIAL SERVICE CLASSIFICATION	1,100,214	\$ 0.0018	\$ 1,980	\$ 0.0011	\$ 1,210	\$ 770
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	8,833,394	\$ 0.0018	\$ 15,900	\$ 0.0011	\$ 9,717	\$ 6,183
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	62,184,870	\$ 0.0018	\$ 111,933	\$ 0.0011	\$ 68,403	\$ 43,529
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	600	\$ 0.0018	\$ 1	\$ 0.0011	\$ 1	\$ 0
SENTINEL LIGHTING SERVICE CLASSIFICATION	-	\$ 0.0018	\$ -	\$ -	\$ -	\$ -
STREET LIGHTING SERVICE CLASSIFICATION	654,679	\$ 0.0018	\$ 1,178	\$ 0.0011	\$ 720	\$ 458
	72,773,757		\$ 130,993		\$ 80,051	\$ 50,942

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

Deferral and Variance Account 1595 (2022)

As identified above, in Lakeland Power's 2025 Cost of Service rate application EB-2024-0039, details were provided on a rate calculation error for the 1595 (2022) rate rider which impacted Non-RPP Class B customers for 2022 to 2023. Specifically, the 2022 total Class B Non-RPP consumption was understated as the model was missing Parry Sound data following rate harmonization. This rate error in 2022 resulted in Lakeland Power collecting the GA rate rider from customers at \$0.0016/kWh rather than \$0.0011/kWh. This resulted in an over-collection from customers in the amount of \$(50,942) which was recorded as a credit in the principal balance in Account 1595 (2022).

Per Lakeland Power's Final Decision and Order for EB-2024-0039 issued on June 3, 2025, the OEB approved the above amount of \$(50,942) for inclusion in Account 1595 (2022) as well as the carrying charges accumulating until final disposition. The Order also stated that in its 2027 IRM application, Lakeland Power shall bring forward

1 calculations for rate riders that would support the disposition of Account 1595 (2022).
2 It shall include disposition of the over-recovered amount of \$(50,942), plus carrying
3 charges, to Class B Non-RPP customers while keeping the rest of the residual balance
4 of Account 1595 (2022) disposed through the general deferral and variance account
5 rate riders to all customers.

6
7 On this \$(50,942) balance, Lakeland Power has calculated carrying charges to April 30,
8 2027, of \$(7,716), which results in a payable balance of \$(58,658). The calculated
9 carrying charges are presented in Table 8.

10

1 **Table 8: Carrying Charges on 1595 (2022) Non-RPP Class B Rate Adjustment**

	A/C 1595 - 2022 Over- Recovery	OEB Prescribed Interest Rate	A/C 1595 - 2022 Carrying Charges	
Balance at May 2023	-\$ 50,942			
May-23		4.98%	-\$ 211.41	
Jun-23		4.98%	-\$ 211.41	
Jul-23		4.98%	-\$ 211.41	
Aug-23		4.98%	-\$ 211.41	
Sep-23		4.98%	-\$ 211.41	
Oct-23		5.49%	-\$ 233.06	
Nov-23		5.49%	-\$ 233.06	
Dec-23		5.49%	-\$ 233.06	
Jan-24		5.49%	-\$ 233.06	
Feb-24		5.49%	-\$ 233.06	
Mar-24		5.49%	-\$ 233.06	
Apr-24		5.49%	-\$ 233.06	
May-24		5.49%	-\$ 233.06	
Jun-24		5.49%	-\$ 233.06	
Jul-24		5.20%	-\$ 220.75	
Aug-24		5.20%	-\$ 220.75	
Sep-24		5.20%	-\$ 220.75	
Oct-24		4.40%	-\$ 186.79	
Nov-24		4.40%	-\$ 186.79	
Dec-24		4.40%	-\$ 186.79	
Jan-25		3.64%	-\$ 154.52	
Feb-25		3.64%	-\$ 154.52	
Mar-25		3.64%	-\$ 154.52	
Apr-25		3.16%	-\$ 134.15	
May-25		3.16%	-\$ 134.15	
Jun-25		3.16%	-\$ 134.15	
Jul-25		2.91%	-\$ 123.53	
Aug-25		2.91%	-\$ 123.53	
Sep-25		2.91%	-\$ 123.53	
Oct-25		2.91%	-\$ 123.53	
Nov-25		2.91%	-\$ 123.53	
Dec-25		2.91%	-\$ 123.53	-\$ 5,984
Jan-26		2.55%	-\$ 108.25	
Feb-26		2.55%	-\$ 108.25	
Mar-26		2.55%	-\$ 108.25	
Apr-26		2.55%	-\$ 108.25	
May-26		2.55%	-\$ 108.25	
Jun-26		2.55%	-\$ 108.25	
Jul-26		2.55%	-\$ 108.25	
Aug-26		2.55%	-\$ 108.25	
Sep-26		2.55%	-\$ 108.25	
Oct-26		2.55%	-\$ 108.25	
Nov-26		2.55%	-\$ 108.25	
Dec-26		2.55%	-\$ 108.25	
Jan-27		2.55%	-\$ 108.25	
Feb-27		2.55%	-\$ 108.25	
Mar-27		2.55%	-\$ 108.25	
Apr-27		2.55%	-\$ 108.25	-\$ 1,732
Balance at Apr 2027	-\$ 50,942		-\$ 7,716	-\$ 7,716

2

3

4 The following rate rider, as shown in Table 9, is proposed to dispose this Account 1595

5 (2022) balance of \$(58,658), applicable to Non-RPP Class B customers. Lakeland

6 Power has used the Total 2025 Metered Non-RPP kWh consumption for Class B

7 customers as the allocator for this rate rider, the same that is used in the IRM model to

8 calculate the GA Rate Rider.

Table 9: Rate Rider for Account 1595 (2022) portion Applicable to Non-RPP Class B

		Total Metered Non-RPP 2025 Consumption excluding WMP	Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Total Metered 2025 Consumption for Current Class B Customers (Non- RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total 1595 (2022) \$ allocated to Current Class B Customers	Deferral/Variance Account Rate Rider 1595 (2022) ADJ for Non-RPP Class B
		kWh	kWh	kWh	kWh			
RESIDENTIAL SERVICE CLASSIFICATION	kWh	844,516	0	0	844,516	1.1%	-\$655	-0.0008
GENERAL SERVICE LESS THAN 50 KW SERVICE	kWh	8,789,017	0	0	8,789,017	11.6%	-\$6,813	-0.0008
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	121,019,054	56,035,932	0	64,983,122	85.9%	-\$50,370	-0.0008
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	600	0	0	600	0.0%	\$0	0.0000
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	0	0	0	0	0.0%	\$0	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kWh	1,058,918	0	0	1,058,918	1.4%	-\$821	-0.0008
Total		131,712,106	56,035,932	0	75,676,173	100.0%	-\$58,658	

The residual left in 1595 (2022), a recoverable balance of \$11,161, is included in the Group 1 DVA Rate Rider applicable to all customers.

Deferral and Variance Account (DVA) Rate Riders

Lakeland Power is proposing three DVA rate riders, to dispose of its adjusted Total Group 1 Balance of \$(1,064,104), as well as one additional separate rate rider for 1595 (2022) Non-RPP Class B Balance of \$(58,658). These balances are summarized in Table 10 below.

Table 10: Group 1 Balances for Proposed Rate Riders

Rate Rider Account Description	Total Disposition Balance for Rate Rider
1580 CBR Class B	\$ 27,814
1588 Global Adjustment Class B Non-RPP	-\$ 550,314
Group 1 Balances excluding above	-\$ 541,604
Total Group 1 Balance	-\$ 1,064,104
DVA 1595 (2022) to Class B Non-RPP	-\$ 58,658

Tables 11-14 show the calculation of the proposed DVA rate riders for the balances shown above.

Table 11: Group 1 DVA Rate Rider - 1580 CBR Class B

1580 - CBR Class B				1580 - CBR		
Class	% of Total Class B kWh	Balance for Disposition	Metered Class B kWh	Metered Class B kW	Class B Rate Rider	Unit
Residential	47.8%	\$ 13,303	123,641,573	-	\$ 0.0001	kWh
GS<50	24.8%	\$ 6,890	64,036,549	-	\$ 0.0001	kWh
GS>50 to 4,999	26.9%	\$ 7,485	69,570,979	215,495	\$ 0.0347	kW
Unmetered Scattered Load	0.1%	\$ 18	169,632	-	\$ 0.0001	kWh
Sentinel Lighting	0.0%	\$ 3	30,268	84	\$ 0.0357	kW
Street Lighting	0.4%	\$ 114	1,058,918	3,082	\$ 0.0370	kW
		\$ 27,813	258,507,919	218,661		

Table 12: Group 1 DVA Rate Rider - 1589 Global Adjustment Class B

1589 - Non-RPP					
Class	% of Total NON-RPP Class B kWh	Class B GA Balance for Disposition	Metered NON- RPP Class B kWh	1589 - NON-RPP Class B GA Rate Rider	Unit
Residential	1.1%	-\$ 6,141	844,516	-\$ 0.0073	kWh
GS<50	11.6%	-\$ 63,913	8,789,017	-\$ 0.0073	kWh
GS>50 to 4,999	85.9%	-\$ 472,555	64,983,122	-\$ 0.0073	kWh
Unmetered Scattered Load	0.0%	-\$ 4	600	-\$ 0.0067	kWh
Sentinel Lighting	0.0%	\$ -	-	\$ -	kWh
Street Lighting	1.4%	-\$ 7,700	1,058,918	-\$ 0.0073	kWh
		-\$ 550,313	75,676,173		

Table 13: Group 1 DVA Rate Rider - Group 1 Remaining

Group 1 DVA Remaining						
Class	% of Total 2022 kWh	% of 2022 Customers	Balance for Disposition	Metered kWh	Metered kW	Group 1 Rate Rider
Residential	38.7%	84.7%	-\$ 216,274	123,641,573	-	-\$ 0.0017
GS<50	20.1%	15.3%	-\$ 110,022	64,036,549	-	-\$ 0.0017
GS>50 to 4,999	40.7%	0.0%	-\$ 213,178	125,606,911	337,327	-\$ 0.6320
Unmetered Scattered Load	0.1%	0.0%	-\$ 287	169,632	-	-\$ 0.0017
Sentinel Lighting	0.0%	0.0%	-\$ 51	30,268	84	-\$ 0.6053
Street Lighting	0.4%	0.0%	-\$ 1,792	1,058,918	3,082	-\$ 0.5815
			-\$ 541,604	314,543,851	340,493	

Table 14: Group 1 DVA Rate Rider - 1595 (2022) Adj for Non-RPP Class B

1595 (2022) - NON-RPP				1595 (2022) - NON-RPP	
Class	% of Total NON-RPP Class B kWh	Class B Adj Balance for Disposition	Metered NON- RPP Class B kWh	Class B Adj Rate Rider	Unit
Residential	1.1%	-\$ 655	844,516	-\$ 0.0008	kWh
GS<50	11.6%	-\$ 6,813	8,789,017	-\$ 0.0008	kWh
GS>50 to 4,999	85.9%	-\$ 50,370	64,983,122	-\$ 0.0008	kWh
Unmetered Scattered Load	0.0%	\$ -	600	\$ -	kWh
Sentinel Lighting	0.0%	\$ -	-	\$ -	kWh
Street Lighting	1.4%	-\$ 821	1,058,918	-\$ 0.0008	kWh
		-\$ 58,659	75,676,173		

Wholesale Market Participants

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

3.2.6.1 Commodity Accounts 1588 and 1589

On May 23, 2023, the OEB aligned the Ultra-Low Overnight ("ULO") price plan with the Accounting Guidance related to Accounts 1588 RSVA Power and 1589 RSVA Global Adjustment, to support the implementation of ULO pricing. On April 28, 2025, the OEB issued an update to the Accounting Guidance for the commodity accounts, resulting from the Independent Electricity System Operator's ("IESO") Market Renewal Program ("MRP").

Lakeland Power confirms it is recording all transactions in Accounts 1588 and 1589 in the year(s) in accordance with the respective versions of the Accounting Guidance.

Lakeland Power's Account 1588 and Account 1589 balances were last approved for disposition for 2024 balances, on a final basis, in its 2026 IRM rate application (EB-2025-0024).

Class A Customers

Lakeland Power has seven Class A customers since July 1, 2022. Class A customers are billed their share of the actual Global Adjustment, charged by the IESO, based on their individual Peak Demand Factor. As such, the balance in Lakeland Power's USoA 1589-GA Class A is zero.

It confirms it did not have any customers transition between Class A and Class B during the period accounts 1589-GA or 1580 Sub-Account CBR B balances accumulated.

Class B Customers

Lakeland Power's Non-RPP Class B customers are billed GA at the IESO's 1st Estimate GA rate. The billed amounts are tracked in the applicable USoAs 4006-4055 depending on customer classifications. The actual GA that Lakeland Power pays to both the IESO and Hydro One for Non-RPP Class B customers is at the IESO's Actual GA rate. The GA costs relating to Non-RPP Class B customer consumption are tracked in USoA 4707 Charges – Global Adjustment.

Group 1 DVA Rate Rider - 1589 Global Adjustment Class B

As shown in Table 12 above, Lakeland Power is requesting the 2025 credit balance of \$(550,314) in Account 1589 be disposed to all Class B Non-RPP customers. Lakeland Power confirms it did not have any customers transition between Class A and Class B during the period Account 1589-GA balances accumulated.

Commodity Accounts Analysis Workform

Lakeland Power has completed the Commodity Accounts Analysis Workform for balances that accumulated during 2025 and filed the live excel Workform through the OEB portal.

Lakeland Power advises the filed Commodity Accounts Analysis Workform has an Account 1589 variance of -0.1% and Account 1588 variance of 1.0%, both of which are within the +/- 1% threshold.

There are no Principal Adjustments to report in the Principal Adjustments Tab of the workform, and Lakeland Power confirms the information included in the workform reconciles to the DVA Continuity Schedule of the 2027 IRM Rate Generator model.

3.2.6.2 Capacity Based Recovery (CBR)

Lakeland Power follows the OEB's Accounting Guidance on CBR issued on July 25, 2016. The variance recorded in Account 1580 Variance – WMS, Sub-account CBR Class B is the difference between the billed WMS revenues booked to Account 4062 Billed - WMS, Sub-account CBR Class B and the charges from the IESO under Charge Type 1351 and booked to Account 4708 Charges - WMS, Sub-account CBR Class B.

Class A customers are billed their share of the actual CBR, charged by the IESO under Charge Type 1350, based on their respective Peak Demand Factor. All amounts billed to Class A customers are recorded in Account 4062 Billed – WMS, Sub-account CBR Class A which are equal to the amounts charged by the IESO, recorded in Account 4708 Charges – WMS, Sub-account CBR Class A. As such the balance in Account 1580 Variance – WMS, Sub-account CBR Class A is zero.

Lakeland Power 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

Lakeland Power has various processes and procedures to ensure accuracy and completeness of DVA accounts.

Group 1 DVA Rate Rider - 1580 CBR Class B

As shown in Table 11 above, Lakeland Power is requesting the 2025 debit balance of \$27,814 in Account 1580 – WMS, Sub-account CBR Class B be recovered from all Class B customers. Lakeland Power confirms it did not have any customers transition between Class A and Class B during the period Account 1580 – WMS, Sub-account CBR Class B balances accumulated. The balance in this account will be disposed over the default period of one year.

3.2.6.3 Disposition of Account 1595

According to the OEB's Chapter 3 filing requirements, distributors only become eligible to seek disposition of residual balances of Account 1595 sub-accounts two years after the expiry of the rate rider. As such, Lakeland Power is seeking disposition of the residual balance of its:

- Account 1595 (2020) - residual \$1,126 debit balance
- Account 1595 (2021) - residual \$2,307 debit balance
- Account 1595 (2022) - residual \$11,161 debit balance (\$69,820 debit balance less the Adjustment to Non-RPP Class B Customers of \$(58,659))

Account 1595 (2020)

The 2020 DVA Rate Riders, approved on a final basis as part of the 2020 IRM rate proceeding, with disposition over a one year period, expired on April 30, 2021. The balance of Account 1595 (2020) has been audited as part of the 2023 and 2024 year-end audits. Lakeland Power has leveraged the original allocations from the 2020 IRM application to reallocate the residual debit balance. Lakeland Power confirms the residual balance in Account 1595 sub-account for the 2020 vintage year has not been previously disposed.

Account 1595 (2021)

The 2021 DVA Rate Riders, approved on a final basis as part of the 2021 IRM rate proceeding, with disposition over a one year period, expired on April 30, 2022. In Lakeland

Power's 2025 Cost of Service rate application EB-2024-0039, details were provided on a rate calculation error for the 1595 (2021) rate rider which impacted Non-RPP Class B customers for 2021 to 2022. This rate error resulted in an under-collection from customers of \$345,659 plus accumulated carrying charges of \$55,314 totalling \$400,973. In its 2026 IRM application, Lakeland Power was approved to recover this balance from the Class B Non-RPP customers through a separate rate rider over one year, while keeping the rest of the residual balance in Account 1595 (2021).

The resulting residual balance in 1595 (2021) is a debit balance of \$2,307. Lakeland Power has leveraged the original allocations from the 2021 IRM application to reallocate this residual debit balance. The balance of Account 1595 (2021) has been audited as part of the 2025 year-end audit. Lakeland Power confirms the residual balance in Account 1595 sub-account for the 2021 vintage year has not been previously disposed.

Account 1595 (2022)

The 2022 DVA Rate Riders, approved on a final basis as part of the 2022 IRM rate proceeding, with disposition over a one year period, expired on April 30, 2023. In Lakeland Power's 2025 Cost of Service rate application EB-2024-0039, details were provided on a rate calculation error for the 1595 (2022) rate rider which impacted Non-RPP Class B customers for 2022 to 2023. This rate error resulted in an over-collection from customers of \$(50,942) plus accumulated carrying charges of \$(7,716) totalling \$(58,658). The Order stated that in its 2027 IRM application, Lakeland Power shall bring forward calculations for rate riders that would support the disposition of this over-recovery to the Class B Non-RPP customers while keeping the rest of the residual balance in Account 1595 (2022) disposed through the general deferral and variance account rate riders to all customers.

After separating the above rate error over-recovery of \$(58,658), the resulting residual balance in 1595 (2022) is a debit balance of \$11,161. Lakeland Power has leveraged the original allocations from the 2022 IRM application to reallocate this residual credit balance. The balance of Account 1595 (2022) has been audited as part of the 2025 year-end audit. Lakeland Power confirms the residual balance in Account 1595 sub-account for the 2022 vintage year has not been previously disposed.

3.2.7 LRAM Variance Account (LRAMVA)

Lakeland Power is not seeking approval for any LRAMVA claim as part of this application.

3.2.8 Tax Changes

Lakeland Power has completed the 2027 IRM Rate Generator Model 'Tab 8. STS – Tax Change' to calculate the difference between the taxes included in Lakeland Power's approved 2025 Cost of Service rate application and the effective taxes expected for 2027.

As stated in the Filing Requirements (Section 3.2.8), the Board prescribes a 50/50 sharing of the impacts of legislated tax changes from a distributor's tax rates embedded in its OEB approved base rate known at the time of application.

The effective taxes calculated in the model results in a \$(4,877) Shared Tax Savings adjustment owed to customers. As stated in the Filing Requirements, a rate rider to four decimal places must be generated for all applicable customer classes in order to dispose of the amounts. If one or more customer classes do not generate a rate rider to the fourth decimal place, the entire 50/50 sharing amount will be transferred to Account 1595 for disposition at a future date.

As the allocated tax sharing amount is not large enough to establish a rate rider in one or more rate classes, Lakeland Power is proposing to transfer the balance to 1595 for future disposition. This approach is consistent with Lakeland Power's recommendations and the Board's approvals in previous rate applications.

3.2.9 Z-Factor Claims

Lakeland Power is not seeking approval for any Z-Factor claim as part of this application.

3.2.10 Off-Ramps

Lakeland Power's current distribution rates were rebased and approved by the OEB in 2025 and include an expected (deemed) regulatory return on equity of 9.00%. Lakeland Power's 2025 Achieved ROE was 8.71%, resulting in a difference of -0.29%, which is within

the +/- 300 basis-point dead band.

3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests

Lakeland Power is not seeking approval for any Stream 2 local eDSM claim as part of this application.

3.2.12 Capacity Allocation Model

Lakeland Power has not established a Capacity Allocation Model for review in this application.

3.3 Elements Specific only to the Price Cap IR Plan

3.3.1 Advanced Capital Module

Lakeland Power is not applying for recovery of an Advanced Capital claim in this proceeding.

3.3.2 Incremental Capital Module

Lakeland Power is not applying for recovery of an Incremental Capital claim in this proceeding.

3.3.3 Treatment of Costs for ‘Eligible Investments’

Lakeland Power is not requesting a Renewable Generation or Smart Grid funding adder in this application.

3.4 Specific Exclusions from IRM Applications

Lakeland Power understands that the IRM application process is intended to be mechanistic in nature and has not asked for any of the exclusions noted in section 3.4 of the Filing Requirements in this proceeding.

2027 Rates Summary and Bill Impacts

Lakeland Power has attached its proposed Tariff of Rates and Charges, to be effective May 1, 2027, in Appendix C.

The changes proposed in this application will impact a total monthly bill by:

- \$(3.99) or (2.6)% decrease for a TOU Residential customer who uses 750 kWh per month
- \$(11.54) or (3.1)% decrease for a TOU General Service < 50 kW customer who uses 2,000 kWh per month.

A summary of bill impacts by rate class is provided in Table 15.

Table 15: Summary of Bill Impacts

Class	Units	Total Bill Impact \$	Total Bill Impact %
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	-\$ 3.99	-2.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	-\$ 11.54	-3.1%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	-\$ 1,060.90	-7.3%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	-\$ 0.79	-1.5%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.21	0.9%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	-\$ 132.75	-4.1%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	-\$ 14.95	-7.7%

Detailed bill impacts by rate class are presented in Appendix D.

Appendix A

Certification of Evidence

October 7, 2026

Mr. Murray
Registrar
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Toronto, Ontario M4P 1E4

**Re: Lakeland Power Distribution Ltd
2027 IRM Distribution Rate Application – Certification of Evidence
OEB File No. EB-2026-0055**

Dear Mr. Murray,

Andrew Trousdale, Chief Financial Officer for Lakeland Power Distribution Ltd. certifies that, to the best of my knowledge:

- The evidence filed in application EB-2026-0055 is accurate, consistent and complete.
- Lakeland Power has robust processes and internal controls in place for the preparation, review, verification and oversight of the account balances being disposed.
- The documents filed in support of Lakeland Power's referenced application do not include any personal information that is not otherwise redacted in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "A. Trousdale", written in a cursive style.

Andrew Trousdale
Chief Financial Officer
Lakeland Holding Ltd.

Appendix B

Current Tarriff Sheet

Sep 1, 2026

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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

EB-2025-0024

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	\$	41.43
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.27
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	1.05
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.09
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	3.40
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0046
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026)		
Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0096
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0077

Issued - March 31, 2026

Updated - September 3, 2026

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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

EB-2025-0024

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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

EB-2025-0024

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	\$	46.65
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.51
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	1.97
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.16
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	6.38
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0140
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026)		
Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0070

Issued - March 31, 2026

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Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date September 1, 2026
This schedule supersedes and replaces all previously
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EB-2025-0024

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date September 1, 2026
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EB-2025-0024

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.

Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date September 1, 2026
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approved schedules of Rates, Charges and Loss Factors

EB-2025-0024

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	280.68
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	5.54
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	21.52
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	1.78
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	69.69
Distribution Volumetric Rate	\$/kW	3.3528
Low Voltage Service Rate	\$/kW	1.6422
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.2395)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0403
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026)		
Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kW	3.8163
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6488
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.1074
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5283

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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

EB-2025-0024

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 (per connection)	\$	13.49
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.13
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2030	\$	0.25
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.04
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	1.59
Distribution Volumetric Rate	\$/kWh	0.0263
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027 Applicable only for Non-RPP Customers	\$/kWh	0.0050
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kWh	(0.0006)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027 Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026) Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0050
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0087
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0070

Issued - March 31, 2026

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Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date September 1, 2026
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EB-2025-0024

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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EB-2025-0024

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 (per connection)	\$	6.78
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.08
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2030	\$	0.15
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.02
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	0.98
Distribution Volumetric Rate	\$/kW	23.6076
Low Voltage Service Rate	\$/kW	1.2433
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0466
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.1956)
Retail Transmission Rate - Network Service Rate	\$/kW	2.7156
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.2096

MONTHLY RATES AND CHARGES - Regulatory Component

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

Issued - March 31, 2026
Updated - September 3, 2026

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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

EB-2025-0024

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 (per connection)	\$	1.89
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.02
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	0.07
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.01
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	0.22
Distribution Volumetric Rate	\$/kWh	8.6532
Low Voltage Service Rate	\$/kW	1.2322
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until April 30, 2027		
Applicable only for Non-RPP Customers	\$/kWh	0.0044
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until April 30, 2027	\$/kW	(0.2091)
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until April 30, 2027		
Applicable only for Class B Customers	\$/kW	0.0396
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2021) (2026)		
Applicable only for Non-RPP Class B Customers - effective until April 30, 2027	\$/kWh	0.0055
Retail Transmission Rate - Network Service Rate	\$/kW	2.6849
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1898

Issued - March 31, 2026

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Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date September 1, 2026

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

EB-2025-0024

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date September 1, 2026
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EB-2025-0024

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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Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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EB-2025-0024

ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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

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

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

Customer Administration

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

Non-Payment of Account

Late payment - per month (effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	40.59

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date September 1, 2026

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

EB-2025-0024

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly Fixed Charge, per retailer	\$	50.29
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0652
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0545

Appendix C

Proposed Tarriff Sheet

May 1, 2027

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0055

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.

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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	\$	42.61
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.27
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	1.05
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.09
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	3.40
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0046
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028		
Applicable only for Non-RPP Customers	\$/kWh	(0.0073)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	\$/kWh	(0.0017)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2022) (2027) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2028	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0095
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0076

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

This schedule supersedes and replaces all previously
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EB-2026-0055

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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

EB-2026-0055

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	\$	47.98
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.51
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	1.97
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.16
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	6.38
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0144
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028		
Applicable only for Non-RPP Customers	\$/kWh	(0.0073)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	\$/kWh	(0.0017)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028		
Applicable only for Class B Customers	\$/kWh	0.0001
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2022) (2027) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2028	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0086
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
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Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

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EB-2026-0055

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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EB-2026-0055

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.

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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	\$	288.68
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	5.54
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	21.52
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	1.78

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

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Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	69.69
Distribution Volumetric Rate	\$/kWh	3.4484
Low Voltage Service Rate	\$/kW	1.6422
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028		
Applicable only for Non-RPP Customers	\$/kWh	(0.0073)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	\$/kW	(0.6320)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028		
Applicable only for Class B Customers	\$/kW	0.0347
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2022) (2027) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2028	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kW	3.7761
Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.6419
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	3.0637
Retail Transmission Rate - Line and Transformation Connection Service Rate - EV CHARGING	\$/kW	0.5208

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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EB-2026-0055

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 (per connection)	\$	13.87
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.13
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2030	\$	0.25
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.04
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	1.59
Distribution Volumetric Rate	\$/kWh	0.0270
Low Voltage Service Rate	\$/kWh	0.0042
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028		
Applicable only for Non-RPP Customers	\$/kWh	(0.0067)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	\$/kWh	(0.0017)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028		
Applicable only for Class B Customers	\$/kWh	0.0001
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0086
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0069

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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EB-2026-0055

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 (per connection)	\$	6.97
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.08
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2030	\$	0.15
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.02
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	0.98
Distribution Volumetric Rate	\$/kW	24.2804
Low Voltage Service Rate	\$/kW	1.2433
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028 Applicable only for Class B Customers	\$/kW	0.0357
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	\$/kW	(0.6053)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6871
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1785

MONTHLY RATES AND CHARGES - Regulatory Component

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

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 1, 2027

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EB-2026-0055

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 (per connection)	\$	1.94
Rate Rider for Centennial MS Damage Costs (2026) - effective until April 30, 2030	\$	0.02
Rate Rider for Centennial MS Damage Costs (2026) - effective until August 31, 2028	\$	0.07
Rate Rider for Ice Storm Damage Costs (2026) - effective until April 30, 2030	\$	0.01
Rate Rider for Ice Storm Damage Costs (2026) - effective until August 31, 2027	\$	0.22
Distribution Volumetric Rate	\$/kW	8.8998
Low Voltage Service Rate	\$/kW	1.2322
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until April 30, 2028		
Applicable only for Non-RPP Customers	\$/kWh	(0.0073)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until April 30, 2028	\$/kW	(0.5815)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until April 30, 2028		
Applicable only for Class B Customers	\$/kW	0.0370
Rate Rider for Disposition of Group 1 Deferral/Variance Account 1595 (2022) (2027) - Applicable only for Non-RPP Class B Customers - effective until April 30, 2028	\$/kWh	(0.0008)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6566
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	2.1590

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
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Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

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EB-2026-0055

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

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EB-2026-0055

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10.00
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ALLOWANCES

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

SPECIFIC SERVICE CHARGES

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Customer Administration

Arrears certificate	\$	15.00
Account history/Statement of account	\$	15.00

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

Non-Payment of Account

Late payment - per month		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

Other

Temporary service - install & remove - overhead - no transformer	\$	500.00
Temporary service - install & remove - underground - no transformer	\$	300.00
Temporary service - install & remove - overhead - with transformer	\$	1,000.00
Service call - customer owned equipment	\$	30.00
Specific charge for access to the power poles - \$/pole/year (with the exception of wireless attachments)	\$	41.81

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.

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	129.49
Monthly Fixed Charge, per retailer	\$	51.80
Monthly Variable Charge, per customer, per retailer	\$/cust.	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65

Lakeland Power Distribution Ltd.

TARIFF OF RATES AND CHARGES

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Processing fee, per request, applied to the requesting party	\$	1.28
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.18
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)	\$	2.59

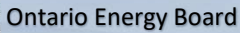
LOSS FACTORS

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	1.0652
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0545

Appendix D

Bill Impacts



Ontario Energy Board
Incentive Rate-setting Mechanism Rate Generator
for 2027 Filers

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

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

Note:

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1197/kWh (IESO's [Monthly Market Report for May 2026](#)) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

2. Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.43	1	\$ 41.43	\$ 42.61	1	\$ 42.61	\$ 1.18	2.85%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment		750	\$ -		750	\$ -	\$ -	
Fixed Rate Riders	\$ 4.81	1	\$ 4.81	\$ 4.81	1	\$ 4.81	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 46.24			\$ 47.42	\$ 1.18	2.55%
Line Losses on Cost of Power	\$ 0.1275	49	\$ 6.24	\$ 0.1275	49	\$ 6.24	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0048	750	\$ 3.60	\$ 0.0025	750	\$ (1.88)	\$ (5.48)	-152.08%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0001	750	\$ 0.08	\$ -	0.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0046	750	\$ 3.45	\$ 0.0046	750	\$ 3.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 60.02			\$ 55.73	\$ (4.30)	-7.16%
RTSR - Network	\$ 0.0096	799	\$ 7.67	\$ 0.0095	799	\$ 7.59	\$ (0.08)	-1.04%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0077	799	\$ 6.15	\$ 0.0076	799	\$ 6.07	\$ (0.08)	-1.30%
Sub-Total C - Delivery (including Sub-Total B)			\$ 73.84			\$ 69.39	\$ (4.45)	-6.03%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	799	\$ 3.75	\$ 0.0047	799	\$ 3.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	799	\$ 0.48	\$ 0.0006	799	\$ 0.48	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 173.97			\$ 169.51	\$ (4.45)	-2.56%
HST	13%		\$ 22.62	13%		\$ 22.04	\$ (0.58)	-2.56%
Ontario Electricity Rebate	23.5%		\$ (40.88)	23.5%		\$ (39.84)	\$ 1.05	
Total Bill on TOU			\$ 155.70			\$ 151.71	\$ (3.99)	-2.56%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 46.65	1	\$ 46.65	\$ 47.98	1	\$ 47.98	\$ 1.33	2.85%
Distribution Volumetric Rate	\$ 0.0140	2000	\$ 28.00	\$ 0.0144	2000	\$ 28.80	\$ 0.80	2.86%
Fixed Rate Riders	\$ 9.02	1	\$ 9.02	\$ 9.02	1	\$ 9.02	\$ -	0.00%
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 83.67			\$ 85.80	\$ 2.13	2.55%
Line Losses on Cost of Power	\$ 0.1275	130	\$ 16.63	\$ 0.1275	130	\$ 16.63	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0048	2,000	\$ 9.60	\$ 0.0025	2,000	\$ (5.00)	\$ (14.60)	-152.08%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0001	2,000	\$ 0.20	\$ -	0.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	0.00%
Low Voltage Service Charge	\$ 0.0042	2,000	\$ 8.40	\$ 0.0042	2,000	\$ 8.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 118.92			\$ 106.45	\$ (12.47)	-10.49%
RTSR - Network	\$ 0.0087	2,130	\$ 18.53	\$ 0.0086	2,130	\$ 18.32	\$ (0.21)	-1.15%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0070	2,130	\$ 14.91	\$ 0.0069	2,130	\$ 14.70	\$ (0.21)	-1.43%
Sub-Total C - Delivery (including Sub-Total B)			\$ 152.37			\$ 139.47	\$ (12.90)	-8.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,130	\$ 10.01	\$ 0.0047	2,130	\$ 10.01	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,130	\$ 1.28	\$ 0.0006	2,130	\$ 1.28	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 418.95			\$ 406.05	\$ (12.90)	-3.08%
HST	13%		\$ 54.46	13%		\$ 52.79	\$ (1.68)	-3.08%
Ontario Electricity Rebate	23.5%		\$ (98.45)	23.5%		\$ (95.42)	\$ 3.03	
Total Bill on TOU			\$ 374.96			\$ 363.42	\$ (11.54)	-3.08%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	74,236	kWh
Demand	199	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 280.68	1	\$ 280.68	\$ 288.68	1	\$ 288.68	\$ 8.00	2.85%
Distribution Volumetric Rate	\$ 3.3528	199.36584	\$ 668.43	\$ 3.4484	199.3658392	\$ 687.49	\$ 19.06	2.85%
Fixed Rate Riders	\$ 98.53	1	\$ 98.53	\$ 98.53	1	\$ 98.53	\$ -	0.00%
Volumetric Rate Riders	\$ -	199.36584	\$ -	\$ -	199.3658392	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,047.64			\$ 1,074.70	\$ 27.06	2.58%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.2340	199	\$ (46.65)	-\$ 0.6328	199	\$ (126.16)	\$ (79.51)	170.43%
CBR Class B Rate Riders	\$ 0.0403	199	\$ 8.03	\$ 0.0347	199	\$ 6.92	\$ (1.12)	-13.90%
GA Rate Riders	\$ 0.0044	74,236	\$ 326.64	-\$ 0.0073	74,236	\$ (541.92)	\$ (868.56)	-265.91%
Low Voltage Service Charge	\$ 1.6422	199	\$ 327.40	\$ 1.6422	199	\$ 327.40	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	199	\$ -	\$ -	199	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,663.06			\$ 740.94	\$ (922.12)	-55.45%
RTSR - Network	\$ 3.8163	199	\$ 760.84	\$ 3.7761	199	\$ 752.83	\$ (8.01)	-1.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.1074	199	\$ 619.51	\$ 3.0637	199	\$ 610.80	\$ (8.71)	-1.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 3,043.41			\$ 2,104.56	\$ (938.85)	-30.85%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	79,076	\$ 371.66	\$ 0.0047	79,076	\$ 371.66	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	79,076	\$ 47.45	\$ 0.0006	79,076	\$ 47.45	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	79,076	\$ 9,465.39	\$ 0.1197	79,076	\$ 9,465.39	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 12,928.15			\$ 11,989.30	\$ (938.85)	-7.26%
HST	13%		\$ 1,680.66	13%		\$ 1,558.61	\$ (122.05)	-7.26%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 14,608.81			\$ 13,547.91	\$ (1,060.90)	-7.26%

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	224	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13.49	1	\$ 13.49	\$ 13.87	1	\$ 13.87	\$ 0.38	2.82%
Distribution Volumetric Rate	\$ 0.0263	224.38095	\$ 5.90	\$ 0.0270	224.3809524	\$ 6.06	\$ 0.16	2.66%
Fixed Rate Riders	\$ 2.01	1	\$ 2.01	\$ 2.01	1	\$ 2.01	\$ -	0.00%
Volumetric Rate Riders	\$ -	224.38095	\$ -	\$ -	224.3809524	\$ -	\$ -	0.00%
Sub-Total A (excluding pass through)			\$ 21.40			\$ 21.94	\$ 0.54	2.51%
Line Losses on Cost of Power	\$ 0.1275	15	\$ 1.87	\$ 0.1275	15	\$ 1.87	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0044	224	\$ 0.99	\$ 0.0017	224	\$ (0.38)	\$ (1.37)	-138.64%
CBR Class B Rate Riders	\$ 0.0001	224	\$ 0.02	\$ 0.0001	224	\$ 0.02	\$ -	0.00%
GA Rate Riders	\$ -	224	\$ -	\$ -	224	\$ -	\$ -	0.00%
Low Voltage Service Charge	\$ 0.0042	224	\$ 0.94	\$ 0.0042	224	\$ 0.94	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	0.00%
Additional Volumetric Rate Riders	\$ -	224	\$ -	\$ -	224	\$ -	\$ -	0.00%
Sub-Total B - Distribution (includes Sub-Total A)			\$ 25.22			\$ 24.39	\$ (0.83)	-3.30%
RTSR - Network	\$ 0.0087	239	\$ 2.08	\$ 0.0086	239	\$ 2.06	\$ (0.02)	-1.15%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0070	239	\$ 1.67	\$ 0.0069	239	\$ 1.65	\$ (0.02)	-1.43%
Sub-Total C - Delivery (including Sub-Total B)			\$ 28.97			\$ 28.09	\$ (0.88)	-3.04%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	239	\$ 1.12	\$ 0.0047	239	\$ 1.12	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	239	\$ 0.14	\$ 0.0006	239	\$ 0.14	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	144	\$ 14.07	\$ 0.0980	144	\$ 14.07	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	40	\$ 6.34	\$ 0.1570	40	\$ 6.34	\$ -	0.00%
TOU - On Peak	\$ 0.2030	40	\$ 8.20	\$ 0.2030	40	\$ 8.20	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 59.10			\$ 58.22	\$ (0.88)	-1.49%
HST	13%		\$ 7.68	13%		\$ 7.57	\$ (0.11)	-1.49%
Ontario Electricity Rebate	23.5%		\$ (13.89)	23.5%		\$ (13.68)	\$ 0.21	
Total Bill on TOU			\$ 52.90			\$ 52.11	\$ (0.79)	-1.49%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	79	kWh	
Demand	0	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 6.78	1	\$ 6.78	\$ 6.97	1	\$ 6.97	\$ 0.19	2.80%
Distribution Volumetric Rate	\$ 23.6076	0.21875	\$ 5.16	\$ 24.2804	0.21875	\$ 5.31	\$ 0.15	2.85%
Fixed Rate Riders	\$ 1.23	1	\$ 1.23	\$ 1.23	1	\$ 1.23	\$ -	0.00%
Volumetric Rate Riders	\$ -	0.21875	\$ -	\$ -	0.21875	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 13.17			\$ 13.51	\$ 0.34	2.56%
Line Losses on Cost of Power	\$ 0.1275	5	\$ 0.66	\$ 0.1275	5	\$ 0.66	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.1956	0	\$ (0.04)	-\$ 0.6053	0	\$ (0.13)	\$ (0.09)	209.46%
CBR Class B Rate Riders	\$ 0.0466	0	\$ 0.01	\$ 0.0357	0	\$ 0.01	\$ (0.00)	-23.39%
GA Rate Riders	\$ -	79	\$ -	\$ -	79	\$ -	\$ -	
Low Voltage Service Charge	\$ 1.2433	0	\$ 0.27	\$ 1.2433	0	\$ 0.27	\$ -	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)			\$ 14.07			\$ 14.31	\$ 0.25	1.74%
RTSR - Network	\$ 2.7156	0	\$ 0.59	\$ 2.6871	0	\$ 0.59	\$ (0.01)	-1.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.2096	0	\$ 0.48	\$ 2.1785	0	\$ 0.48	\$ (0.01)	-1.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 15.15			\$ 15.38	\$ 0.23	1.53%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	84	\$ 0.39	\$ 0.0047	84	\$ 0.39	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	84	\$ 0.05	\$ 0.0006	84	\$ 0.05	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	50	\$ 4.94	\$ 0.0980	50	\$ 4.94	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	14	\$ 2.23	\$ 0.1570	14	\$ 2.23	\$ -	0.00%
TOU - On Peak	\$ 0.2030	14	\$ 2.88	\$ 0.2030	14	\$ 2.88	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 25.89			\$ 26.12	\$ 0.23	0.90%
HST 13%			\$ 3.37	13%		\$ 3.40	\$ 0.03	0.90%
Ontario Electricity Rebate 23.5%			\$ (6.08)	23.5%		\$ (6.14)	\$ (0.05)	
Total Bill on TOU			\$ 23.17			\$ 23.38	\$ 0.21	0.90%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	11,030	kWh
Demand	32	kW
Current Loss Factor	1.0652	
Proposed/Approved Loss Factor	1.0652	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.89	356	\$ 672.84	\$ 1.94	356	\$ 690.64	\$ 17.80	2.65%
Distribution Volumetric Rate	\$ 8.6532	32.104167	\$ 277.80	\$ 8.8998	32.10416667	\$ 285.72	\$ 7.92	2.85%
Fixed Rate Riders	\$ 0.32	356	\$ 113.92	\$ 0.32	356	\$ 113.92	\$ -	0.00%
Volumetric Rate Riders	\$ -	32.104167	\$ -	\$ -	32.10416667	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 1,064.56			\$ 1,090.28	\$ 25.72	2.42%
Line Losses on Cost of Power	\$ 0.1197	719	\$ 86.09	\$ 0.1197	719	\$ 86.09	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	-\$ 0.2036	32	-\$ (6.54)	-\$ 0.5823	32	-\$ (18.69)	\$ (12.16)	186.00%
CBR Class B Rate Riders	\$ 0.0396	32	\$ 1.27	\$ 0.0370	32	\$ 1.19	\$ (0.08)	-6.57%
GA Rate Riders	\$ 0.0044	11,030	\$ 48.53	-\$ 0.0073	11,030	\$ (80.52)	\$ (129.06)	-265.91%
Low Voltage Service Charge	\$ 1.2322	32	\$ 39.56	\$ 1.2322	32	\$ 39.56	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	356	\$ -	\$ -	356	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	356	\$ -	\$ -	356	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	32	\$ -	\$ -	32	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,233.48			\$ 1,117.90	\$ (115.58)	-9.37%
RTSR - Network	\$ 2.6849	32	\$ 86.20	\$ 2.6566	32	\$ 85.29	\$ (0.91)	-1.05%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.1898	32	\$ 70.30	\$ 2.1590	32	\$ 69.31	\$ (0.99)	-1.41%
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,389.98			\$ 1,272.50	\$ (117.48)	-8.45%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	11,750	\$ 55.22	\$ 0.0047	11,750	\$ 55.22	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	11,750	\$ 7.05	\$ 0.0006	11,750	\$ 7.05	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	356	\$ 89.00	\$ 0.25	356	\$ 89.00	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	11,030	\$ 1,320.34	\$ 0.1197	11,030	\$ 1,320.34	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 2,861.59			\$ 2,744.11	\$ (117.48)	-4.11%
HST	13%		\$ 372.01	13%		\$ 356.73	\$ (15.27)	-4.11%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 3,233.59			\$ 3,100.84	\$ (132.75)	-4.11%

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	750	kWh	
Demand	-	kW	
Current Loss Factor	1.0652		
Proposed/Approved Loss Factor	1.0652		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 41.43	1	\$ 41.43	\$ 42.61	1	\$ 42.61	\$ 1.18	2.85%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
DRP Adjustment		750	\$ -		750	\$ -	\$ -	
Fixed Rate Riders	\$ 4.81	1	\$ 4.81	\$ 4.81	1	\$ 4.81	\$ -	0.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 46.24			\$ 47.42	\$ 1.18	2.55%
Line Losses on Cost of Power	\$ 0.1197	49	\$ 5.85	\$ 0.1197	49	\$ 5.85	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0048	750	\$ 3.60	\$ 0.0025	750	\$ (1.88)	\$ (5.48)	-152.08%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0001	750	\$ 0.08	\$ -	0.00%
GA Rate Riders	\$ 0.0044	750	\$ 3.30	\$ 0.0073	750	\$ (5.48)	\$ (8.78)	-265.91%
Low Voltage Service Charge	\$ 0.0046	750	\$ 3.45	\$ 0.0046	750	\$ 3.45	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 62.94			\$ 49.87	\$ (13.07)	-20.77%
RTSR - Network	\$ 0.0096	799	\$ 7.67	\$ 0.0095	799	\$ 7.59	\$ (0.08)	-1.04%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0077	799	\$ 6.15	\$ 0.0076	799	\$ 6.07	\$ (0.08)	-1.30%
Sub-Total C - Delivery (including Sub-Total B)			\$ 76.76			\$ 63.53	\$ (13.23)	-17.24%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	799	\$ 3.75	\$ 0.0047	799	\$ 3.75	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	799	\$ 0.48	\$ 0.0006	799	\$ 0.48	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 170.77			\$ 157.54	\$ (13.23)	-7.75%
HST	13%		\$ 22.20	13%		\$ 20.48	\$ (1.72)	-7.75%
Ontario Electricity Rebate	23.5%		\$ (40.13)	23.5%		\$ (37.02)		
Total Bill on Non-RPP Avg. Price			\$ 192.97			\$ 178.02	\$ (14.95)	-7.75%