

# LakelandPower

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October 20, 2009

VIA MAIL and E-MAIL

Ms. Kirsten Walli  
Board Secretary  
Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street  
Toronto, ON  
M4P 1E4

Dear Ms. Walli:

RE: Lakeland Power Distribution Ltd.  
EB-2009-0234  
2010 IRM3

Lakeland Power Distribution Ltd is submitting its application for the 2010 Distribution Rates utilizing the 2010 IRM3 methodology and Board models as per the Filing Requirements for Transmission and Distribution Applications, dated July 22, 2009.

An electronic copy of the application (pdf, and models in excel) will be submitted through the OEB e-Filing services and two hard copies via courier. The application and the accompanying models will also be emailed to you in pdf format.

If you have any further questions, please do not hesitate to contact me.

Respectfully submitted,



Margaret Maw  
CFO  
Lakeland Holding Ltd.

# **Lakeland Power Distribution Ltd.**

**EB – 2009 – 0234**

## **MANAGER’S SUMMARY**

**October 19, 2009**

1        1. Lakeland Power Distribution Ltd. (“LPDL”) is a licensed electricity  
2        distributor (ED-2002-0540) that owns and operates electricity distribution  
3        systems that provide service to the Municipalities of Bracebridge,  
4        Huntsville, Sundridge, Burk’s Falls and Magnetawan. LPDL charges  
5        distribution rates and other charges as authorized by the Ontario Energy  
6        Board (“Board”). LPDL is applying for rates effective May 1, 2010.

7        2. LPDL most recent Board approved rate application (EB–2008-0234) was  
8        based on a Forward Test Year Cost of Service application to set  
9        distribution rates and other charges effective May 1, 2009. For the  
10       purposes of this 2010 rate application LPDL will follow the filing guidelines  
11       provided by the Board in the August 24, 2009 notice on Filing  
12       Requirements for Incentive Regulation Distribution Rate Adjustments.  
13       LPDL submits that it is filing a 3<sup>rd</sup> Generation IRM Distribution Rate  
14       Application.

15 3. In addition to completing the required elements of the Board’s filing  
 16 models that are utilized to calculate the 2010 IRM3 proposed rates, LPDL  
 17 proposes specific items that require Board consideration and approval as  
 18 follows. The Decision resulting from EB-2009-0234 was released on May  
 19 8, 2009. In that Decision, the Board found that the revenue to cost ratios  
 20 for the Streetlighting and Sentinel Light classes shall be further adjusted in  
 21 2010 to move half way to the value of 70%, and in 2011 shall be set at  
 22 70%. The General Service >50 kW class was to benefit from the  
 23 increased proportion of revenue due to the increased ratios of the two  
 24 classes, because its ratio is the highest of any class. The ratios are  
 25 shown in the table below. These revised rates are used for purposes of  
 26 completing the 3<sup>rd</sup> GIRM (IRM3) models in determining proposed May 1,  
 27 2010 rates.  
 28

Rate Class	Group	Pre -Rebased	Rebased	Transition	Transition	Transition	Transition
		Year	Year	Year 2	Year 3	Year 4	Year 5
		2008	2009	2010	2011	2012	2013
Residential	No Change	99.74%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service Less Than 50 kW	No Change	96.81%	99.99%	99.99%	99.99%	99.99%	99.99%
General Service 50 to 4,999 kW	Rebalance	140.69%	121.88%	tbd	tbd	tbd	tbd
Unmetered Scattered Load	No Change	66.96%	47.11%	47.11%	47.11%	47.11%	47.11%
Sentinel Lighting	Change	17.24%	53.47%	61.74%	70.00%	70.00%	70.00%
Street Lighting	Change	24.92%	51.64%	60.82%	70.00%	70.00%	70.00%

In addition, LPDL is requesting the increase to \$2.00 per metered customer Smart Meter rate adder from the \$1.00 that was approved in EB-2009-0160 Motion to Review and Vary the EB-2008-0234 Decision.

29 4. LPDL has adhered to the Board’s directions in completing the Board  
 30 approved IRM3 rate models and incorporated the necessary adjustment.  
 31 LPDL will also outline later in this summary the inputs that were made for  
 32 key components of the models in regards to the following and review  
 33 these fully in the next section:

- 34 • Smart Meter Funding adder
- 35 • Cost Allocation Adjustment
- 36 • Price Cap Adjustment
- 37 • K – Factor Adjustment
- 38 • Tax Changes in Relation to Z-factor
- 39 • Low Voltage Cost Recovery
- 40 • Current Deferral and Variance Account Rider
- 41 • Retail Transmission Service Rates
- 42 • Loss Factors
- 43 • Proposed Rates
- 44 • Customer Impacts

# **SECTION A**

# **SMART METERS**

## ***BACKGROUND:***

- 45 5. LPDL received approval from the Board in their June 30, 2009 Decision of  
46 the recent 2009 COS application (EB-2008-0234) for a SMFA of \$1.00 per  
47 customer per month effective May 1, 2009. The application was filed in  
48 accordance with the filing guidelines for smart meter funding for inclusion  
49 in 2009 rates.
- 50 6. LPDL's intent was to complete full deployment of smart meters by the end  
51 of the third quarter of 2009. At the time of filing this Application over 80%  
52 of the new meters have been installed and activated. Full deployment is  
53 scheduled to be completed before the end of December this year, allowing  
54 LPDL to complete meter communication verification and data integration  
55 testing in preparation for integration into the MDMR.

## ***PROPOSED SMART METER FUNDING ADDER:***

- 56 7. In this Application LPDL requests approval to increase the SMFA to \$2.00  
57 per customer per month. LPDL submits that this increase will serve a two-  
58 fold purpose. It will continue the smooth transition to the final Smart Meter

59 Rate Rider, ensuring that there is less chance of the need for a major  
60 increase in a single year. It also will allow for additional recovery of  
61 revenue to offset the expensive costs of undertaking the implementation of  
62 smart meters. At the end September 2009, LPDL had recorded costs  
63 associated with Board approved variance accounts 1555 and 1556 of  
64 approximately \$1,520,000. The current rate adder accumulates  
65 approximately \$111,000 annually. With the purchase and third party  
66 deployment costs, it is expected that the variance accounts will have a net  
67 variance in excess of \$2 million, a shortfall in revenue requirement, by the  
68 end of 2009. LPDL submits that even though the requested \$2.00 adder  
69 will not be sufficient to cover associated costs our customers will be better  
70 served through a staged approach to the final rider which will eventually  
71 be calculated in a separate Smart Meter Rate Rider application process.

72 8. LPDL has reviewed the impact of an increase to \$2.00 for the SMFA and  
73 determined that it does not create any material impact to customer  
74 charges within the proposed 2010 Distribution rates.

## **COST ALLOCATION:**

### ***Background***

75 9. LPDL received approval in the Decision on EB – 2008 – 0234 to use a  
76 three (3) year phase in process to reallocate the Sentinel and Street Light

77 class up to the minimum level criteria established by the Board. The  
78 approved process stipulates a 50% adjustment or ½ of the difference  
79 between the current class cost allocation factor and the minimum level of  
80 Board approved parameters for the customer class in 2010. Then in 2011  
81 adjustment up to the minimum level will be completed.

82 10. The Board's decision also stipulated that any offset reductions due to the  
83 approved adjustment to the Sentinel and Street Light class should be  
84 shared by the GS>50 kW class.

85 11. LPDL proposes that the 2<sup>nd</sup> year of the phase in process be approved for  
86 use in the process of establishing rates effective for May 1, 2010.

## ***COST ALLOCATION ADJUSTMENT PROCESS***

87 12. LPDL used the filing guidelines and the 2010 IRM3 Supplemental model  
88 Sheet C1.1 Decision Cost Revenue Adj. to have the model recalculate the  
89 class share. The results were calculated in Sheet C1.5 Proposed R C  
90 Ratio Adj. GS > 50 kW dropped from 121.88% to 118.21%.

91 13. LPDL proposes the following Revenue to Cost ratios as determined by  
92 the Supplemental Model, following the Board approved process:

93	• Residential	100.00%
94	• GS<50 kW	99.99%
95	• GS>50 kW	118.21%
96	• Unmetered Scattered	47.11%
97	• Sentinel Lighting	61.74%
98	• Street Lighting	60.82%



99 The IRM3 Supplemental Filing Module is provided as Appendix A.  
100 Section C Sheets C1.1 through to C1.10 were developed using the board  
101 approved process. The resulting Adjustments to Proposed Rates on  
102 Sheet C1.10 were utilized into the IRM3 Rate Generator Model (Appendix  
103 B)

104 14. In regards to the final step in the approved cost allocation process LPDL  
105 proposes to make the final adjustment to the GS>50 kW and Street  
106 Lighting classes when the next rate application is submitted for approval.  
107 This is expected to be for rates effective May 1, 2011.

## **RATE GENERATOR RESULTS**

### 108 ***K – Factor Adjustment (Sheet D 2.2):***

109 15. LPDL followed the filing guidelines and used the 2010 IRM3  
110 Supplemental Model to calculate the K-Factor adjustment of -0.13%. This  
111 amount was then inserted into the Rate Generator at Sheet D2.2 as  
112 required. Base rates were then adjusted by the factor.

### 113 ***Price Cap Adjustment (Sheet F 1.2):***

114 16. LPDL completed the Sheet G1.1 Threshold Parameters in the  
115 Supplemental Model in order to obtain the adjustment amount of 1.18%  
116 which was then applied into the 2010 IRM3 Rate Generator Sheet F1.2.

117 ***Tax Change Rate Rider (Sheet J 2.1):***

118 17. LPDL completed the Sheet F1.1 Tax Chg RR Adj in the Supplemental  
119 Model which produced volumetric rate adjustments that were inputted into  
120 Sheet J2.1 in the Rate Generator model. The calculated tax change  
121 impact was a credit adjustment of \$9,504 and the adjustment amounts  
122 were determined for entry in J2.1.

123 ***Deferral A/C Rate Rider1 (Sheet J 1.2):***

124 18. LPDL received approval in EB–2008-0234 for a rate rider to adjust for  
125 2007 Deferral and Variance Account balances to be disposed of in the  
126 2009 and 2010 rate years. The volumetric rate rider was re-applied into  
127 Sheet J1.2 for application by the 2010 IRM3 Rate Generator into the  
128 proposed 2010 rates.

129

130 ***Deferral A/C Rate Rider2 (Sheet J 2.5):***

131 19. LPDL followed the filing guidelines and EDDVAR report of July 31, 2009  
132 along with the Deferral and Variance Account Workform to calculate a  
133 second rate rider for the 2008 balances in Accounts 1550, 1580, 1584,  
134 1586, and 1588. The billing determinants used for the rate calculation on  
135 Sheet F1.1 Calculation Rate Rider was the 2008 Actual data as it was

136 higher than the data submitted in the 2009 COS application (see  
137 Supplemental model Sheet B1.1 versus Sheet D1.1 – growth factor of  
138 1.47%. The resulting rates were imputed into Sheet J2.5 of the Rate  
139 Generator model.

### 140 ***Low Voltage Rate Rider (Sheet J 3.1):***

141 20. LPDL proposes to maintain the LVRR for May 1, 2010 rate  
142 implementation at the same volumetric rates that were in place effective  
143 May 1, 2009. These have been inserted into Sheet J3.1. It is noted that  
144 the LVRR should be maintained but it had to be split out of Distribution  
145 rates as per Chapter 3 of the Filing Requirements for Transmission and  
146 Distribution Applications

### 147 ***Transmission Network (Sheet L 1.1):***

148 21. LPDL followed the filing guidelines and based on Board staff direction  
149 used an adjustment factor of 3.5% to complete this worksheet.

### 150 ***Transmission Connection(Sheet L 1.2):***

151 22. LPDL followed the filing guidelines and based on Board staff direction  
152 used an adjustment factor of -2.2% to complete this worksheet.

### 153 ***Loss Factor (Sheet L 1.2):***

154  
155 23. LPDL proposes to maintain the loss factors approved for May 1/09.

# **PROPOSED MONTHLY RATES** **and CHARGES**

156 24. LPDL proposes the rates and charges calculated and placed within  
157 worksheet N1.1 of the 2010 IRM3 Rate Generator. LPDL submits that all  
158 appropriate inputs have been incorporated into the rate calculations.  
159 LPDL applies for these rates to be effective May 1, 2010. Appendix D  
160 contains both the Current Tariff sheet as well as the Proposed Tariff  
161 sheets generated by the model

## **CUSTOMER IMPACT REVIEW**

162 25. LPDL provides in Appendix E, the customer impacts for the Residential,  
163 General Service Less than 50kW, General Service 50 to 4,999 kW, the  
164 Unmetered Scattered Load, Sentinel Lighting and Streetlighting classes of  
165 customers

166 26. LPDL reviewed the customer impacts and found that Residential  
167 Customers will have a slight increase, most of the other customer impact

168 categories in the worksheets are expected to incur an overall decrease.  
 169 Sentinel and Streetlighting will increase due to movement from Cost  
 170 Allocation Revenue/Cost ratios.

171 27. The average customer for each of the classes will see impacts as follows:

<b>CLASS</b>	<b>CURRENT TOTAL MONTHLY \$</b>	<b>PROPOSED TOTAL MONTHLY \$</b>	<b>PROPOSED TOTAL \$ IMPACT</b>	<b>PROPOSED TOTAL % IMPACT</b>
RESIDENTIAL	104.08	104.32	0.24	0.2
G S < 50 kW	249.60	248.41	(1.19)	(0.5)
G S > 50 kW	102,560.51	101,786.15	(774.36)	(0.8)
USL	228.54	227.45	(1.09)	(0.5)
Sentinel	27.87	28.27	.40	1.4
Streetlighting	9.01	9.23	.22	2.4

172 28. LPDL submits that there are not any customer impacts that require rate  
 173 mitigation with the rates that are proposed for May 1, 2010.

174

175

176 Respectfully Submitted;

177



178

179

180 Ms. M. Maw

181 Chief Financial Officer

182 Lakeland Power Distribution Ltd.

- 183 Appendix A – 2010 IRM3 Supplemental Filing Module V2
- 184 Appendix B – 2010 IRM3 Deferral and Variance Account
- 185 WorkformV3
- 186 Appendix C – 2010 IRM3 Rate Generator V2
- 187 Appendix D – 2010 IRM3 Current and Applied For Tariff
- 188 Sheets
- 189 Appendix E – 2010 IRM3 Customer Bill Impacts

# **APPENDIX A**



Name of LDC: Lakeland Power Distribution Limited  
File Number: EB-2009-0234  
Effective Date: May 1, 2010

## LDC Information

<b>Applicant Name</b>	Lakeland Power Distribution Limited
<b>OEB Application Number</b>	EB-2009-0234
<b>LDC Licence Number</b>	ED-2002-0540
<b>Applied for Effective Date</b>	May 1, 2010
<b>Stretch Factor Group</b>	II
<b>Stretch Factor Value</b>	0.4%
<b>Re-based Year</b>	2009
<b>Most Recent Year Reported</b>	2008





**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

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[B1.3 Re-Based Rev From Rates](#)

[B1.4 Re-Based Rev Req](#)

[C1.1 Decision Cost Revenue Adj](#)

[C1.2 Revenue Offsets Allocation](#)

[C1.3 Transformer Allowance](#)

[C1.4 R C Ratio Revenue](#)

[C1.5 Proposed R C Ratio Adj](#)

[C1.6 Proposed Revenue](#)

[C1.7 Proposed Curr Rev Alloc](#)

[C1.8 Proposed F V Rev Alloc](#)

[C1.9 Proposed F V Rates](#)

[C1.10 Adjust To Proposed Rates](#)

[D1.1 Ld Act-Mst Rcent Yr](#)

[E1.1 CapitalStructureTransition](#)

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[F1.1 Z-Factor Tax Changes](#)

[F1.3 Calc Tax Chg RRider Var](#)

[G1.1 Threshold Parameters](#)

[G2.1 Threshold Test](#)

[G3.1 Summary of I C Projects](#)

[G4.1 IncrementalCapitalAdjust](#)

[G4.2 Incr Cap RRider Opt A FV](#)

[G4.3 Incr Cap RRider Opt B Var](#)



Name of LDC: Lakeland Power Distribution Limited  
File Number: EB-2009-0234  
Effective Date: May 1, 2010

## Worksheet Completion Guide

<b>1 Price Cap Index</b>	<a href="#">G1.1 Threshold Parameters</a>
<b>2 Z Factor Tax Changes</b>	<a href="#">F1.1 Z-Factor Tax Changes</a> <a href="#">F1.3 Calc Tax Chg RRider Var</a>
<b>3 K-Factor Adjustment</b>	<a href="#">B1.4 Re-Based Rev Req</a> <a href="#">E1.1 CapitalStructureTransition</a> <a href="#">E1.2 K-Factor Adjustment</a>
<b>4 2008 Revenue Cost Ratio Adjustment</b>	<a href="#">B2.1 2009 Base Dist Rates</a> <a href="#">B2.2 CA Information</a> <a href="#">B2.3 New Starting Point</a>
<b>5 2009 Revenue Cost Ratio Adjustment</b>	<a href="#">B1.1 Re-Based Bill Det &amp; Rates</a> <a href="#">B1.2 Removal of Rate Adders</a> <a href="#">B1.3 Re-Based Rev From Rates</a> <a href="#">B1.4 Re-Based Rev Req</a> <a href="#">C1.1 Decision Cost Revenue Adj</a> <a href="#">C1.2 Revenue Offsets Allocation</a> <a href="#">C1.3 Transformer Allowance</a> <a href="#">C1.4 R C Ratio Revenue</a> <a href="#">C1.5 Proposed R C Ratio Adj</a> <a href="#">C1.6 Proposed Revenue</a> <a href="#">C1.7 Proposed Curr Rev Alloc</a> <a href="#">C1.8 Proposed F V Rev Alloc</a> <a href="#">C1.9 Proposed F V Rates</a> <a href="#">C1.10 Adjust To Proposed Rates</a>
<b>6 Incremental Capital Module</b>	<a href="#">B1.1 Re-Based Bill Det &amp; Rates</a> <a href="#">B1.2 Removal of Rate Adders</a> <a href="#">B1.3 Re-Based Rev From Rates</a> <a href="#">B1.4 Re-Based Rev Req</a> <a href="#">D1.1 Ld Act-Mst Rcent Yr</a> <a href="#">G1.1 Threshold Parameters</a> <a href="#">G2.1 Threshold Test</a> <a href="#">G3.1 Summary of I C Projects</a> <a href="#">G4.1 IncrementalCapitalAdjust</a> <a href="#">G4.2 Incr Cap RRider Opt A FV</a> <a href="#">G4.3 Incr Cap RRider Opt B Var</a>



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Rate Class and Re-Based Billing Determinants & Rates

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed	Re-based Billed	Re-based Billed	Re-based Tariff	Re-based Tariff	Re-based Tariff
				Customers or Connections A	kWh B	kWh C	Service Charge D	Distribution Volumetric Rate kWh E	Distribution Volumetric Rate kWh F
RES	Residential	Customer	kWh	7,562	87,027,546		16.48	0.0172	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,549	49,211,450		38.76	0.0108	
GSGT50	General Service 50 to 4,999 kW	Customer	kWh	97	87,383,887	209,041	518.48		2.3241
USL	Unmetered Scattered Load	Connection	kWh	45	249,040		18.51	0.0109	
Sen	Sentinel Lighting	Connection	kW	42	41,511	115	4.09		15.2015
SL	Street Lighting	Connection	kW	2,058	2,007,912	5,336	3.98		13.1336
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Removal of Rate Adders

Rate Class	Re-based Tariff	Re-based Tariff	Re-based Tariff	Service Charge	Distribution Volumetric	Distribution Volumetric	Re-based Base	Re-based Base	Re-based Base
	Service Charge A	Distribution Volumetric Rate kWh B	Distribution Volumetric Rate kW C	Rate Adders D	kWh Rate Adders E	kW Rate Adders F	Service Charge H = A - D	Distribution Volumetric Rate kWh I = B - E	Distribution Volumetric Rate kW J = C - F
Residential	16.48	0.0172	0.0000	1.27	0.0035	0.0000	15.21	0.0137	0.0000
General Service Less Than 50 kW	38.76	0.0108	0.0000	2.45	0.0025	0.0000	36.31	0.0083	0.0000
General Service 50 to 4,999 kW	518.48	0.0000	2.3241	4.16	0.0000	0.8350	514.32	0.0000	1.4891
Unmetered Scattered Load	18.51	0.0109	0.0000	0.60	0.0028	0.0000	17.91	0.0081	0.0000
Sentinel Lighting	4.09	0.0000	15.2015	0.47	0.0000	2.6366	3.62	0.0000	12.5649
Street Lighting	3.98	0.0000	13.1336	0.52	0.0000	2.5378	3.46	0.0000	10.5958



Name of LDC: Lakeland Power Distribution Limited  
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 Effective Date: May 1, 2010

### Calculated Re-Based Revenue From Rates

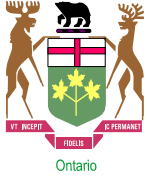
Rate Class	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Re-based Base Service Charge D	Re-based Base Distribution Volumetric Rate kWh E	Re-based Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate kWh H = B * E	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I	Service Charge % Revenue K = G / J	Distribution Volumetric Rate kWh L = H / J	Distribution Volumetric Rate kW M = I / J	Total % Revenue N = J / R
Residential	7,562	87,027,546	0	15.21	0.0137	0.0000	1,380,216	1,192,277	0	2,572,494	53.7%	46.3%	0.0%	54.5%
General Service Less Than 50 kW	1,549	49,211,450	0	36.31	0.0083	0.0000	674,930	408,455	0	1,083,385	62.3%	37.7%	0.0%	22.9%
General Service 50 to 4,999 kW	97	87,383,887	209,041	514.32	0.0000	1.4891	598,668	0	311,283	909,951	65.8%	0.0%	34.2%	19.3%
Unmetered Scattered Load	45	249,040	0	17.91	0.0081	0.0000	9,671	2,017	0	11,689	82.7%	17.3%	0.0%	0.2%
Sentinel Lighting	42	41,511	115	3.62	0.0000	12.5649	1,824	0	1,445	3,269	55.8%	0.0%	44.2%	0.1%
Street Lighting	2,058	2,007,912	5,336	3.46	0.0000	10.5958	85,448	0	56,539	141,987	60.2%	0.0%	39.8%	3.0%
							<u>2,750,759</u>	<u>1,602,750</u>	<u>369,267</u>	<u>4,722,776</u>				<u>100.0%</u>



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## Detailed Re-Based Revenue From Rates

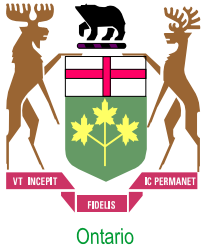
Applicants Rate Base		Last Rate Re-based Amount	
<b>Average Net Fixed Assets</b>			
Gross Fixed Assets - Re-based Opening	\$ 19,753,513	A	
Add: CWIP Re-based Opening		B	
Re-based Capital Additions	\$ 1,685,160	C	
Re-based Capital Disposals		D	
Re-based Capital Retirements		E	
Deduct: CWIP Re-based Closing		F	
Gross Fixed Assets - Re-based Closing	\$ 21,438,673	G	
Average Gross Fixed Assets			\$ 20,596,093 H = ( A + G ) / 2
Accumulated Depreciation - Re-based Opening	\$ 7,498,107	I	
Re-based Depreciation Expense	\$ 1,040,213	J	
Re-based Disposals		K	
Re-based Retirements		L	
Accumulated Depreciation - Re-based Closing	\$ 8,538,320	M	
Average Accumulated Depreciation			\$ 8,018,214 N = ( I + M ) / 2
<b>Average Net Fixed Assets</b>			\$ 12,577,880 O = H - N
<b>Working Capital Allowance</b>			
Working Capital Allowance Base	\$ 22,489,356	P	
Working Capital Allowance Rate	15.0%	Q	
<b>Working Capital Allowance</b>			\$ 3,373,403 R = P * Q
<b>Rate Base</b>			\$ 15,951,283 S = O + R
<b>Return on Rate Base</b>			
Deemed ShortTerm Debt %	4.00%	T	\$ 638,051 W = S * T
Deemed Long Term Debt %	52.70%	U	\$ 8,406,326 X = S * U
Deemed Equity %	43.30%	V	\$ 6,906,906 Y = S * V
Short Term Interest	1.33%	Z	\$ 8,486 AC = W * Z
Long Term Interest	5.16%	AA	\$ 433,766 AD = X * AA
Return on Equity	8.01%	AB	\$ 553,243 AE = Y * AB
<b>Return on Rate Base</b>			\$ 995,496 AF = AC + AD + AE
<b>Distribution Expenses</b>			
OM&A Expenses	\$ 2,846,013	AG	
Amortization	\$ 1,016,259	AH	
Ontario Capital Tax (F1.1 Z-Factor Tax Changes)	\$ 11,515	AI	
Grossed Up PILS (F1.1 Z-Factor Tax Changes)	\$ 225,460	AJ	
Low Voltage	\$ -	AK	
Transformer Allowance	\$ 57,567	AL	
Property Taxes	\$ 10,972	AM	
		AN	
		AO	
			\$ 4,167,786 AP = SUM ( AG : AO )
<b>Revenue Offsets</b>			
Specific Service Charges	-\$ 86,522	AQ	
Late Payment Charges	-\$ 122,814	AR	
Other Distribution Income	-\$ 110,000	AS	
Other Income and Deductions	-\$ 115,740	AT	-\$ 435,076 AU = SUM ( AQ : AT )
<b>Revenue Requirement from Distribution Rates</b>			\$ 4,728,206 AV = AF + AP + AU
<b>Rate Classes Revenue</b>			
Rate Classes Revenue - Total (B1.1 Re-based Revenue - Gen)			\$ 4,722,776 AW



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Decision - Cost Revenue Adjustments by Rate Class

Rate Class	Group	Pre -Rebased	Rebased	Transition	Transition	Transition	Transition
		Year 2008	Year 2009	Year 2 2010	Year 3 2011	Year 4 2012	Year 5 2013
Residential	No Change	99.74%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service Less Than 50 kW	No Change	96.81%	99.99%	99.99%	99.99%	99.99%	99.99%
General Service 50 to 4,999 kW	Rebalance	140.69%	121.88%	tbd	tbd	tbd	tbd
Unmetered Scattered Load	No Change	66.96%	47.11%	47.11%	47.11%	47.11%	47.11%
Sentinel Lighting	Change	17.24%	53.47%	61.74%	70.00%	70.00%	70.00%
Street Lighting	Change	24.92%	51.64%	60.82%	70.00%	70.00%	70.00%



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Revenue Offsets Allocation

Rate Class	Informational Filing		Allocated Revenue
	Revenue Offsets	Percentage Split	Offsets
	A	C = A / B	E = D * C
Residential	185,480	57.05%	248,194
General Service Less Than 50 kW	79,562	24.47%	106,463
General Service 50 to 4,999 kW	48,429	14.89%	64,804
Unmetered Scattered Load	3,635	1.12%	4,864
Sentinel Lighting	204	0.06%	273
Street Lighting	7,831	2.41%	10,479
	<b>325,141</b>	<b>100.00%</b>	<b>435,076</b>
	<b>B</b>		<b>D</b>





**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Transformer Allowance

Rate Class	Transformer Allowance In Rate	Transformer Allowance	Transformer Allowance	Transformer Allowance	Volumetric Distribution	Billed kW's G	Adjusted Volumetric
		Transformer Allowance A	kW's C	Rate E	Rate F		Distribution Rate
$I = (F * (G - C) + (F - E) * C) / G$							
Residential	No						
General Service Less Than 50 kW	No						
General Service 50 to 4,999 kW	Yes	57,567	95,945	0.6000	1.4891	209,041	1.2137
Unmetered Scattered Load	No						
Sentinel Lighting	No						
Street Lighting	No						
		<u>57,567</u>	<u>95,945</u>			<u>209,041</u>	
		<b>B</b>	<b>D</b>			<b>H</b>	



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Revenue / Cost Ratio Revenue

Rate Class	Billed			Base Service Charge D	Base	Base	Distribution Volumetric Rate kWh H = B * E	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I		
	Customers or Connections A	Billed kWh B	Billed kW C		Rate kWh E	Rate kW F					
Residential	7,562	87,027,546	0	0	15.21	0.0137	0.0000	1,380,216	1,192,277	0	2,572,494
General Service Less Than 50 kW	1,549	49,211,450	0	0	36.31	0.0083	0.0000	674,930	408,455	0	1,083,385
General Service 50 to 4,999 kW	97	87,383,887	209,041	0	514.32	0.0000	1.2137	598,668	0	253,716	852,384
Unmetered Scattered Load	45	249,040	0	0	17.91	0.0081	0.0000	9,671	2,017	0	11,689
Sentinel Lighting	42	41,511	115	0	3.62	0.0000	12.5649	1,824	0	1,445	3,269
Street Lighting	2,058	2,007,912	5,336	0	3.46	0.0000	10.5958	85,448	0	56,539	141,987
								2,750,759	1,602,750	311,700	4,665,209



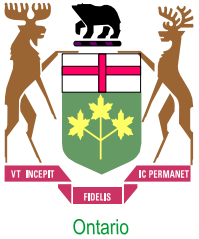
Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Proposed Revenue / Cost Ratio Adjustment

Rate Class	Adjusted Revenue	Current Revenue Cost Ratio	Re-Allocated Cost	Proposed Revenue Cost Ratio	Final Adjusted Revenue	Dollar Change	Percentage Change
	A	B	C = A / B	D	E = C * D	F = E - C	G = (E / C) - 1
Residential	\$ 2,820,687	1.00	\$ 2,820,687	1.00	\$ 2,820,687	\$ -	0.0%
General Service Less Than 50 kW	\$ 1,189,848	1.00	\$ 1,189,967	1.00	\$ 1,189,848	-\$ 0	0.0%
General Service 50 to 4,999 kW	\$ 917,188	1.22	\$ 752,534	1.18	\$ 889,536	-\$ 27,652	-3.0%
Unmetered Scattered Load	\$ 16,553	0.47	\$ 35,136	0.47	\$ 16,553	\$ 0	0.0%
Sentinel Lighting	\$ 3,542	0.53	\$ 6,625	0.62	\$ 4,090	\$ 548	15.5%
Street Lighting	\$ 152,466	0.52	\$ 295,248	0.61	\$ 179,570	\$ 27,104	17.8%
	<u>\$ 5,100,285</u>		<u>\$ 5,100,198</u>		<u>\$ 5,100,285</u>	<u>-\$ 0</u>	<u>0.0%</u>

Out of Balance -

Final ? Yes



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Proposed Revenue from Revenue / Cost Ratio Adjustment

Rate Class	Adjusted Revenue By Revenue Cost Ratio A	Allocated Re-based Revenue Offsets B	Revenue Requirement from Rates Before Transformer Allowance C = A - B	Re-based Transformer Allowance D	Revenue Requirement from Rates E = C + D
Residential	\$ 2,820,687	\$ 248,194	\$ 2,572,494	\$ -	\$ 2,572,494
General Service Less Than 50 kW	\$ 1,189,848	\$ 106,463	\$ 1,083,385	\$ -	\$ 1,083,385
General Service 50 to 4,999 kW	\$ 889,536	\$ 64,804	\$ 824,733	\$ 57,567	\$ 882,300
Unmetered Scattered Load	\$ 16,553	\$ 4,864	\$ 11,689	\$ -	\$ 11,689
Sentinel Lighting	\$ 4,090	\$ 273	\$ 3,817	\$ -	\$ 3,817
Street Lighting	\$ 179,570	\$ 10,479	\$ 169,091	\$ -	\$ 169,091
	<b>\$ 5,100,285</b>	<b>\$ 435,076</b>	<b>\$ 4,665,209</b>	<b>\$ 57,567</b>	<b>\$ 4,722,776</b>



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Proposed Fixed Variable Revenue Allocation

Rate Class	Revenue Requirement from Rates A	Service Charge % Revenue C = A / B	Revenue Requirement from Rates E = F * C
Residential	\$ 2,572,494	54.5%	\$ 2,572,494
General Service Less Than 50 kW	\$ 1,083,385	22.9%	\$ 1,083,385
General Service 50 to 4,999 kW	\$ 882,300	18.7%	\$ 882,300
Unmetered Scattered Load	\$ 11,689	0.2%	\$ 11,689
Sentinel Lighting	\$ 3,817	0.1%	\$ 3,817
Street Lighting	\$ 169,091	3.6%	\$ 169,091
	<u>\$ 4,722,776</u> B		<u>\$ 4,722,776</u> -



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Proposed Fixed Variable Revenue Allocation

Rate Class	Revenue Requirement from Rates A	Distribution Volumetric Distribution Volumetric			Distribution Volumetric Distribution Volumetric Revenue Requirement			
		Service Charge % Revenue B	Rate % Revenue kWh C	Rate % Revenue kW D	Service Charge Revenue E = A * B	Rate Revenue kWh F = A * C	Rate Revenue kW G = A * D	from Rates by Rate Class H = E + F + G
Residential	\$ 2,572,494	53.7%	46.3%	0.0%	\$ 1,380,216	\$ 1,192,277	\$ -	\$ 2,572,494
General Service Less Than 50 kW	\$ 1,083,385	62.3%	37.7%	0.0%	\$ 674,930	\$ 408,455	\$ -	\$ 1,083,385
General Service 50 to 4,999 kW	\$ 882,300	65.8%	0.0%	34.2%	\$ 580,476	\$ -	\$ 301,824	\$ 882,300
Unmetered Scattered Load	\$ 11,689	82.7%	17.3%	0.0%	\$ 9,671	\$ 2,017	\$ -	\$ 11,689
Sentinel Lighting	\$ 3,817	55.8%	0.0%	44.2%	\$ 2,130	\$ -	\$ 1,687	\$ 3,817
Street Lighting	\$ 169,091	60.2%	0.0%	39.8%	\$ 101,759	\$ -	\$ 67,332	\$ 169,091
	<u>\$ 4,722,776</u>				<u>\$ 2,749,183</u>	<u>\$ 1,602,750</u>	<u>\$ 370,843</u>	<u>\$ 4,722,776</u>



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Proposed Fixed and Variable Rates

Rate Class	Service Charge Revenue A	Distribution Volumetric		Re-based Billed Customers or Connections D	Re-based Billed kWh E	Re-based Billed kW F	Proposed Base Service Charge G = A / D / 12	Proposed Base Distribution Volumetric Rate kWh H = B / E	Proposed Base Distribution Volumetric Rate kW I = C / F
		Rate Revenue kWh B	Rate Revenue kW C						
Residential	\$ 1,380,216	\$ 1,192,277	\$ -	7,562	87,027,546	0	15.21	0.0137	-
General Service Less Than 50 kW	\$ 674,930	\$ 408,455	\$ -	1,549	49,211,450	0	36.31	0.0083	-
General Service 50 to 4,999 kW	\$ 580,476	\$ -	\$ 301,824	97	87,383,887	209,041	498.69	-	1.4438
Unmetered Scattered Load	\$ 9,671	\$ 2,017	\$ -	45	249,040	0	17.91	0.0081	-
Sentinel Lighting	\$ 2,130	\$ -	\$ 1,687	42	41,511	115	4.23	-	14.6705
Street Lighting	\$ 101,759	\$ -	\$ 67,332	2,058	2,007,912	5,336	4.12	-	12.6184



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
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## Adjustment required to Proposed Rates

Rate Class	Proposed Base	Proposed Base	Proposed Base	Current Base	Current Base	Current Base	Adjustment	Adjustment Required	Adjustment
	Service Charge	Volumetric Rate kWh	Volumetric Rate kW	Service Charge	Volumetric Rate kWh	Volumetric Rate kW	Required Base Service Charge	Base Distribution Volumetric Rate kWh	Required Base Distribution Volumetric Rate kW
	A	B	C	D	E	F	G = A - D	H = B - E	I = C - F
Residential	\$ 15.21	\$ 0.0137	\$ -	\$ 15.21	\$ 0.0137	\$ -	\$ -	\$ -	\$ -
General Service Less Than 50 kW	\$ 36.31	\$ 0.0083	\$ -	\$ 36.31	\$ 0.0083	\$ -	-\$ 0.00	-\$ 0.0000	\$ -
General Service 50 to 4,999 kW	\$ 498.69	\$ -	\$ 1.4438	\$ 514.32	\$ -	\$ 1.4891	-\$ 15.63	\$ -	-\$ 0.0453
Unmetered Scattered Load	\$ 17.91	\$ 0.0081	\$ -	\$ 17.91	\$ 0.0081	\$ -	\$ 0.00	\$ 0.0000	\$ -
Sentinel Lighting	\$ 4.23	\$ -	\$ 14.6705	\$ 3.62	\$ -	\$ 12.5649	\$ 0.61	\$ -	\$ 2.1056
Street Lighting	\$ 4.12	\$ -	\$ 12.6184	\$ 3.46	\$ -	\$ 10.5958	\$ 0.66	\$ -	\$ 2.0226

Enter the above values onto Sheet  
 "D1.2 Revenue Cost Ratio Adj"  
 of the 2010 OEB IRM3 Rate Generator.





Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Load Actual - Most Recent Year

Most Recent Year Reported - 2008

Rate Class	Fixed Metric	Vol Metric	Billed			Base Service Charge D	Base Distribution Volumetric Rate kWh E	Base Distribution Volumetric Rate kW F	Service Charge Revenue G = A * D * 12	Distribution Volumetric Rate Revenue kWh H = B * E	Distribution Volumetric Rate Revenue kW I = C * F	Total Revenue by Rate Class J = G + H + I
			Customers or Connections A	Billed kWh B	Billed kW C							
Residential	Customer	kWh	7,605	81,234,268	0	\$15.21	\$0.0137	\$0.0000	\$1,388,065	\$1,112,909	\$0	\$2,500,974
General Service Less Than 50 kW	Customer	kWh	1,543	44,415,850	0	\$36.31	\$0.0083	\$0.0000	\$672,316	\$368,652	\$0	\$1,040,968
General Service 50 to 4,999 kW	Customer	kW	100	0	226,544	\$514.32	\$0.0000	\$1.4891	\$617,184	\$0	\$337,347	\$954,531
Unmetered Scattered Load	Connection	kWh	47	214,928	0	\$17.91	\$0.0081	\$0.0000	\$10,101	\$1,741	\$0	\$11,842
Sentinel Lighting	Connection	kW	45	0	111	\$3.62	\$0.0000	\$12.5649	\$1,955	\$0	\$1,395	\$3,350
Street Lighting	Connection	kW	2,130	0	5,123	\$3.46	\$0.0000	\$10.5958	\$88,438	\$0	\$54,282	\$142,720
									<b>\$2,778,058</b>	<b>\$1,483,302</b>	<b>\$393,024</b>	<b>\$4,654,384</b>



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
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## Capital Structure Transition

### Capital Structure Transition

#### Size of Utility (Rate Base)

Year	Small [\$0, \$100M)			Med-Small [\$100M, \$250M)			Med-Large [\$250M, \$1B)			Large >=\$1B		
	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity	Short Term Debt	Long Term Debt	Equity
2007	4.0%	46.0%	50.0%	4.0%	51.0%	45.0%	4.0%	56.0%	40.0%	4.0%	61.0%	35.0%
2008	4.0%	49.3%	46.7%	4.0%	53.5%	42.5%	4.0%	56.0%	40.0%	4.0%	58.5%	37.5%
2009	4.0%	52.7%	43.3%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%
2010	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%	4.0%	56.0%	40.0%

Rate Base	A	\$15,951,283
Size of Utility	B	Small

#### Deemed Capital Structure

	Short Term	Long Term	Equity
	Debt	Debt	
2008	4.0%	49.3%	46.7%
2009	4.0%	52.7%	43.3%
2010	4.0%	56.0%	40.0%



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
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## K-Factor Adjustment

Applicants Rate Base			Last Rate Re-Basing Amount
<b>Average Net Fixed Assets</b>			
Gross Fixed Assets - Re-Basing Opening	\$19,753,513	A	
Add: CWIP Re-Basing Opening	\$ -	B	
Re-Basing Capital Additions	\$ 1,685,160	C	
Re-Basing Capital Disposals	\$ -	D	
Re-Basing Capital Retirements	\$ -	E	
Deduct: CWIP Re-Basing Closing	\$ -	F	
Gross Fixed Assets - Re-Basing Closing	\$21,438,673	G	
Average Gross Fixed Assets			\$20,596,093 H
Accumulated Depreciation - Re-Basing Opening	\$ 7,498,107	I	
Re-Basing Depreciation Expense	\$ 1,040,213	J	
Re-Basing Disposals	\$ -	K	
Re-Basing Retirements	\$ -	L	
Accumulated Depreciation - Re-Basing Closing	\$ 8,538,320	M	
Average Accumulated Depreciation			\$ 8,018,214 N
<b>Average Net Fixed Assets</b>			\$12,577,880 O
<b>Working Capital Allowance</b>			
Working Capital Allowance Base	\$22,489,356	P	
Working Capital Allowance Rate	15.0%	Q	
<b>Working Capital Allowance</b>			\$ 3,373,403 R
<b>Rate Base</b>			\$15,951,283 S
<b>Return on Rate Base</b>			
Deemed ShortTerm Debt %	4.00%	T	\$ 638,051 W
Deemed Long Term Debt %	56.00%	U	\$ 8,932,719 X
Deemed Equity %	40.00%	V	\$ 6,380,513 Y
Short Term Interest	1.33%	Z	\$ 8,486 AC
Long Term Interest	5.16%	AA	\$ 460,928 AD
Return on Equity	8.01%	AB	\$ 511,079 AE
<b>Return on Rate Base</b>			\$ 980,493 AF
<b>Distribution Expenses</b>			
OM&A Expenses	\$ 2,846,013	AG	
Amortization	\$ 1,016,259	AH	
Ontario Capital Tax	\$ 11,515	AI	
Grossed Up PILs	\$ 225,460	AJ	
Low Voltage	\$ -	AK	
Transformer Allowance	\$ 57,567	AL	
Property Taxes	\$ 10,972	AM	
	\$ -	AN	
	\$ -	AO	
			\$ 4,167,786 AP
<b>Revenue Offsets</b>			
Specific Service Charges	-\$ 86,522	AQ	
Late Payment Charges	-\$ 122,814	AR	
Other Distribution Income	-\$ 110,000	AS	
Other Income and Deductions	-\$ 115,740	AT	-\$ 435,076 AU
<b>Revenue Requirement from Distribution Rates</b> (after Capital Structure Transition)			\$ 4,713,203 AV
<b>Revenue Requirement from Distribution Rates</b> (Before Capital Structure Transition)			\$ 4,728,206 AW
<b>K-factor Adjustment</b>			-0.32% AX

Enter the above value onto Sheet  
 "D2.2 K-Factor Adjustment"  
 of the 2010 OEB IRM3 Rate Generator.



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Z-Factor Tax Changes

### Summary - Sharing of Tax Change Forecast Amounts

#### 1. Tax Related Amounts Forecast from Capital Tax Rate Changes

	2009	2010	2011	2012
Taxable Capital	\$ 15,951,283	\$ 15,951,283	\$ 15,951,283	\$ 15,951,283
Deduction from taxable capital up to \$15,000,000	\$ 10,833,559	\$ 10,833,559	\$ 10,833,559	\$ 10,833,559
Net Taxable Capital	\$ 5,117,724	\$ 5,117,724	\$ 5,117,724	\$ 5,117,724
Rate	0.225%	0.150%	0.000%	0.000%
Ontario Capital Tax (Deductible, not grossed-up)	\$ 11,515	\$ 3,828	\$ -	\$ -

#### 2. Tax Related Amounts Forecast from Income Tax Rate Changes

	2009	2010	2011	2012
Regulatory Taxable Income	\$ 613,805	\$ 613,805	\$ 613,805	\$ 613,805
Corporate Tax Rate	26.9%	25.9%	24.4%	22.9%
Tax Impact	\$ 164,892	\$ 158,754	\$ 149,547	\$ 140,340
<b>Grossed-up Tax Amount</b>	<b>\$ 225,460</b>	<b>\$ 214,139</b>	<b>\$ 197,720</b>	<b>\$ 181,939</b>

Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ 11,515	\$ 3,828	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 225,460	\$ 214,139	\$ 197,720	\$ 181,939
<b>Total Tax Related Amounts</b>	<b>\$ 236,975</b>	<b>\$ 217,967</b>	<b>\$ 197,720</b>	<b>\$ 181,939</b>
Incremental Tax Savings		-\$ 19,008	-\$ 39,255	-\$ 55,036
Total Tax Savings (2009 - 2012)				-\$ 113,299
Sharing of Tax Savings (50%)		-\$ 9,504	-\$ 19,628	-\$ 27,518
Total Sharing of Tax Savings (50%)				-\$ 56,649



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
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## Calculate Tax Change Rate Rider Option B Volumetric

Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Z-Factor Tax Change\$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$2,572,494	54.47%	-\$5,177	87,027,546	0	-\$0.000059	
General Service Less Than 50 kW	\$1,083,385	22.94%	-\$2,180	49,211,450	0	-\$0.000044	
General Service 50 to 4,999 kW	\$882,300	18.68%	-\$1,775	87,383,887	209,041		-\$0.008494
Unmetered Scattered Load	\$11,689	0.25%	-\$24	249,040	0	-\$0.000094	
Sentinel Lighting	\$3,817	0.08%	-\$8	41,511	115		-\$0.066798
Street Lighting	\$169,091	3.58%	-\$340	2,007,912	5,336		-\$0.063769
	<b>\$4,722,776</b> H	<b>100.00%</b>	<b>-\$9,504</b> I				

Enter the above value onto Sheet  
 "J2.1 Tax Change Rate Rider"  
 of the 2010 OEB IRM3 Rate



Name of LDC: Lakeland Power Distribution Limited  
File Number: EB-2009-0234  
Effective Date: May 1, 2010

## Threshold Parameters

### Price Cap Index

Price Escalator (GDP-IPI)	2.30%
Less Productivity Factor	-0.72%
Less Stretch Factor	-0.40%

### Price Cap Index

1.18%

Enter the above value onto Sheet  
"F1.2 Price Cap Adjustment"  
of the 2010 OEB IRM3 Rate Generator.

### Growth

Re-Based Revenue Requirement From Rates	<u>\$4,722,776</u>	A
Most Recent Year Reported Revenue Requirement From Rates	<u>\$4,654,384</u>	B

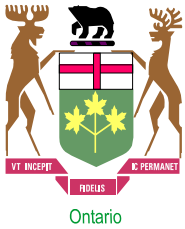
Growth	1.47%	C
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**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
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## Threshold Test

Year	2009	
Status	Re-Basing	
<b>Price Cap Index</b>	<b>1.18%</b>	<b>A</b>
<b>Growth</b>	<b>1.47%</b>	<b>B</b>
<b>Dead Band</b>	<b>20%</b>	<b>C</b>
<b>Average Net Fixed Assets</b>		
Gross Fixed Assets Opening	\$19,753,513	
Add: CWIP Opening	\$ -	
Capital Additions	\$ 1,685,160	
Capital Disposals	\$ -	
Capital Retirements	\$ -	
Deduct: CWIP Closing	\$ -	
Gross Fixed Assets - Closing	\$21,438,673	
Average Gross Fixed Assets	<u>\$20,596,093</u>	
Accumulated Depreciation - Opening	\$ 7,498,107	
Depreciation Expense	\$ 1,040,213	<b>D</b>
Disposals	\$ -	
Retirements	\$ -	
Accumulated Depreciation - Closing	\$ 8,538,320	
Average Accumulated Depreciation	<u>\$ 8,018,214</u>	
<b>Average Net Fixed Assets</b>	<u>\$12,577,880</u>	<b>E</b>
<b>Working Capital Allowance</b>		
Working Capital Allowance Base	\$22,489,356	
Working Capital Allowance Rate	15%	
<b>Working Capital Allowance</b>	<u>\$ 3,373,403</u>	<b>F</b>
<b>Rate Base</b>	<u>\$15,951,283</u>	<b>G = E + F</b>
<b>Depreciation</b>	<b>D \$ 1,040,213</b>	<b>H</b>
<b>Threshold Test</b>	<b>160.89%</b>	<b>I = 1 + ( G / H ) * ( B + A * ( 1 + B ) ) + C</b>
<b>Threshold CAPEX</b>	<u>\$ 1,673,636</u>	<b>J = H * I</b>



**Name of LDC:** Lakeland Power Distribution Limited  
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## Summary of Incremental Capital Projects

Number of ICP's

6

Project ID #	Incremental Capital Non-Discretionary Project Description	Incremental Capital CAPEX	Amortization Expense	CCA
ICP 1				
ICP 2				
ICP 3				
ICP 4				
ICP 5				
ICP 6				
		0	0	0





Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Incremental Capital Adjustment

### Current Revenue Requirement

Current Revenue Requirement - Total	\$ 4,728,206	A
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### Return on Rate Base

Incremental Capital CAPEX			\$ -	B
Depreciation Expense			\$ -	C
Incremental Capital CAPEX to be included in Rate Base			\$ -	D = B - C
Deemed ShortTerm Debt %	4.0%	E	\$ -	G = D * E
Deemed Long Term Debt %	56.0%	F	\$ -	H = D * F
Short Term Interest	1.33%	I	\$ -	K = G * I
Long Term Interest	5.16%	J	\$ -	L = H * J
Return on Rate Base - Interest			\$ -	M = K + L
Deemed Equity %	40.0%	N	\$ -	P = D * N
Return on Rate Base -Equity	8.01%	O	\$ -	Q = P * O
Return on Rate Base - Total			\$ -	R = M + Q

### Amortization Expense

Amortization Expense - Incremental	C	\$ -	S
------------------------------------	---	------	---

### Grossed up PIL's

Regulatory Taxable Income	O	\$ -	T
Add Back Amortization Expense	S	\$ -	U
Deduct CCA		\$ -	V
Incremental Taxable Income		\$ -	W = T + U - V
Current Tax Rate (F1.1 Z-Factor Tax Changes)	26.9%	X	
PIL's Before Gross Up		\$ -	Y = W * X
Incremental Grossed Up PIL's		\$ -	Z = Y / (1 - X)

### Ontario Capital Tax

Incremental Capital CAPEX		\$ -	AA
Less : Available Capital Exemption (if any)		\$ -	AB
Incremental Capital CAPEX subject to OCT		\$ -	AC = AA - AB
Ontario Capital Tax Rate (F1.1 Z-Factor Tax Changes)	0.225%	AD	
Incremental Ontario Capital Tax		\$ -	AE = AC * AD

### Incremental Revenue Requirement

Return on Rate Base - Total	Q	\$ -	AF
Amortization Expense - Total	S	\$ -	AG
Incremental Grossed Up PIL's	Z	\$ -	AH
Incremental Ontario Capital Tax	AE	\$ -	AI
Incremental Revenue Requirement		\$ -	AJ = AF + AG + AH + AI



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

### Calculation of Incremental Capital Rate Adder - Option A Fixed and Variable

Rate Class	Distribution			Service Charge Revenue	Distribution		Total Revenue by Rate Class	Billed Customers or Connections			Service Charge Rate Rider	Distribution	
	Service Charge % Revenue	Volumetric Rate % Revenue kWh	Volumetric Rate % Revenue kW		Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW		H	I	J		Rate kWh	Rate kW
	A	B	C	D = \$N * A	E = \$N * B	F = \$N * C	F				K = D / H / 12	L = E / I	M = F / J
Residential	29.7%	0.0%	140123599.5%	\$ -	\$ -	\$ -	\$ -	7,562	87,027,546	0	\$0.000000	\$0.000000	
General Service Less Than 50 kW	5.3%	0.0%	24852412.0%	\$ -	\$ -	\$ -	\$ -	1,549	49,211,450	0	\$0.000000	\$0.000000	
General Service 50 to 4,999 kW	3.5%	0.0%	16482952.9%	\$ -	\$ -	\$ -	\$ -	97	87,383,887	209,041	\$0.000000	\$0.000000	\$0.000000
Unmetered Scattered Load	0.0%	0.0%	2892.9%	\$ -	\$ -	\$ -	\$ -	45	249,040	0	\$0.000000	\$0.000000	
Sentinel Lighting	0.0%	0.0%	308.5%	\$ -	\$ -	\$ -	\$ -	42	41,511	115	\$0.000000	\$0.000000	\$0.000000
Street Lighting	0.1%	0.0%	605402.6%	\$ -	\$ -	\$ -	\$ -	2,058	2,007,912	5,336	\$0.000000	\$0.000000	\$0.000000
	38.6%	0.0%	182067568.5%	\$ -	\$ -	\$ -	\$ -						

N

Enter the above value onto Sheet "J1.2 Incremental Cap Fund Adder" of the 2010 OEB IRM3 Rate Generator.



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Calculation of Incremental Capital Rate Adder - Option B Variable

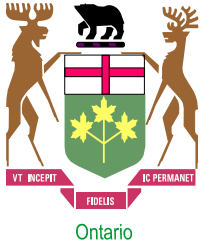
Rate Class	Total Revenue \$ by Rate Class A	Total Revenue % by Rate Class B = A / \$H	Total Incremental Capital \$ by Rate Class C = \$I * B	Billed kWh D	Billed kW E	Distribution Volumetric Rate kWh Rate Rider F = C / D	Distribution Volumetric Rate kW Rate Rider G = C / E
Residential	\$2,572,494	54.47%	\$0	87,027,546	0	\$0.000000	
General Service Less Than 50 kW	\$1,083,385	22.94%	\$0	49,211,450	0	\$0.000000	
General Service 50 to 4,999 kW	\$882,300	18.68%	\$0	87,383,887	209,041		\$0.000000
Unmetered Scattered Load	\$11,689	0.25%	\$0	249,040	0	\$0.000000	
Sentinel Lighting	\$3,817	0.08%	\$0	41,511	115		\$0.000000
Street Lighting	\$169,091	3.58%	\$0	2,007,912	5,336		\$0.000000
	<b>\$4,722,776</b>	<b>100.00%</b>	<b>\$0</b>				

H

I

Enter the above value onto Sheet "J1.2 Incremental Cap Fund Adder" of the 2010 OEB IRM3 Rate Generator.

# **APPENDIX B**



Name of LDC: Lakeland Power Distribution Limited  
File Number: EB-2009-0234  
Effective Date: May 1, 2010

## LDC Information

<b>Applicant Name</b>	Lakeland Power Distribution Limited
<b>OEB Application Number</b>	EB-2009-0234
<b>LDC Licence Number</b>	ED-2002-0540
<b>Applied for Effective Date</b>	May 1, 2010



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Table of Contents

Sheet Name	Purpose of Sheet
<a href="#">A1.1 LDC Information</a>	Enter LDC Data
<a href="#">A2.1 Table of Contents</a>	Table of Contents
<a href="#">B1.1 2006 Reg Assets</a>	2006 Regulatory Asset Recovery
<a href="#">B1.2 2006 Reg Ass Prop Shr</a>	2006 Regulatory Asset Recovery Proportionate Share
<a href="#">B1.3 Rate Class And Bill Det</a>	Rate Class and 2008 Billing Determinants
<a href="#">C1.0 2006 Reg Asset Recovery</a>	Regulatory Assets - 2006 Regulatory Asset Recovery
<a href="#">C1.1 Reg Assets - Cont Sch 2005</a>	Regulatory Assets - Continuity Schedule 2005
<a href="#">C1.2 Reg Assets - Cont Sch 2006</a>	Regulatory Assets - Continuity Schedule 2006
<a href="#">C1.3 Reg Assets - Cont Sch 2007</a>	Regulatory Assets - Continuity Schedule 2007
<a href="#">C1.4 Reg Assets - Cont Sch 2008</a>	Regulatory Assets - Continuity Schedule 2008
<a href="#">C1.5 Reg Assets - Con Sch Final</a>	Regulatory Assets - Continuity Schedule Final
<a href="#">D1.1 Threshold Test</a>	Threshold Test
<a href="#">E1.1 Cost Allocation kWh</a>	Cost Allocation - kWh
<a href="#">E1.2 Cost Allocation Non-RPPkWh</a>	Cost Allocation - Non-RPP kWh
<a href="#">E1.3 Cost Allocation 1590</a>	Cost Allocation - 1590
<a href="#">E1.4 Cost Allocation 1595</a>	Cost Allocation - 1595
<a href="#">F1.1 Calculation Rate Rider</a>	Calculation of Regulatory Asset Recovery Rate Rider
<a href="#">F1.2 Request for Clearance</a>	Request for Clearance of Deferral and Variance Accounts



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## 2006 Regulatory Asset Recovery

Account Description	Account Number	Principal Amounts	Hydro One charges	Hydro One charges	Transition Cost	Principal Amounts	Interest to Dec31-	Interest per 2006	Total Claim and	Transfer of Board-	Transfer of Board-
		as of Dec-31 2004	(if applicable) to	(if applicable) Jan 1-		Adjustment	E = A + B + C + D	04	Reg Assets		
		A	B	C	D	1. Dec. 31, 2004 Reg. Assets		G = H - F - E	H	I = - E	J = - ( F + G )
		Column G	Column K	Column M		Column H		Column N			
RSVA - Wholesale Market Service Charge	1580	182,054		5,002		187,056	30,618	17,599	235,273	(187,056)	(48,217)
RSVA - One-time Wholesale Market Service	1582	33,260		10,295		43,555	2,465	3,215	49,235	(43,555)	(5,680)
RSVA - Retail Transmission Network Charge	1584	(201,735)	(52,285)	(67,320)		(321,340)	(9,634)	(23,607)	(354,581)	321,340	33,241
RSVA - Retail Transmission Connection Charge	1586	24,349	941,193	1,114,981		2,080,523	18,155	76,276	2,174,954	(2,080,523)	(94,431)
RSVA - Power	1588	97,694				97,694	(7,831)	9,444	99,307	(97,694)	(1,613)
<b>Sub-Totals</b>		<b>135,622</b>	<b>888,908</b>	<b>1,062,958</b>		<b>2,087,488</b>	<b>33,773</b>	<b>82,927</b>	<b>2,204,188</b>	<b>(2,087,488)</b>	<b>(116,700)</b>
Other Regulatory Assets	1508	17,267		62,950		80,217	207	1,324	81,748	(80,217)	(1,531)
Retail Cost Variance Account - Retail	1518	(30,304)				(30,304)	(2,638)	(2,929)	(35,871)	30,304	5,567
Retail Cost Variance Account - STR	1548	81,338				81,338	7,524	7,863	96,725	(81,338)	(15,387)
Misc. Deferred Debits - incl. Rebate Cheques	1525	13,567	33,305			46,872	1,901	3,927	52,700	(46,872)	(5,828)
Pre-Market Opening Energy Variances Total	1571	841,109				841,109	156,895	81,308	1,079,312	(841,109)	(238,203)
Extra-Ordinary Event Losses	1572					0		0	0	0	0
Deferred Rate Impact Amounts	1574					0		0	0	0	0
Other Deferred Credits	2425					0		0	0	0	0
<b>Sub-Totals</b>		<b>922,977</b>	<b>33,305</b>	<b>62,950</b>		<b>1,019,232</b>	<b>163,889</b>	<b>91,493</b>	<b>1,274,614</b>	<b>(1,019,232)</b>	<b>(255,382)</b>
Qualifying Transition Costs	1570	409,694	55			409,749	76,539	39,604	525,892	(409,749)	(116,143)
Transition Cost Adjustment	1570				(52,590)	(52,590)			(52,590)	52,590	0
<b>Sub-Totals</b>		<b>409,694</b>	<b>55</b>			<b>357,159</b>	<b>76,539</b>	<b>39,604</b>	<b>473,302</b>	<b>(357,159)</b>	<b>(116,143)</b>
<b>Total Regulatory Assets</b>		<b>1,468,293</b>	<b>922,268</b>	<b>1,125,908</b>	<b>(52,590)</b>	<b>3,463,879</b>	<b>274,201</b>	<b>214,024</b>	<b>3,952,104</b>	<b>(3,463,879)</b>	<b>(488,225)</b>
<b>Total Recoveries to April 30-06</b>	2. Rate Riders Calculation	Cell C48							<b>1,258,959</b>	<b>(1,258,959)</b>	<b>0</b>
<b>Balance to be collected or refunded</b>	2. Rate Riders Calculation	Cell N51							<b>2,693,145</b>	<b>(2,204,920)</b>	<b>(488,225)</b>



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## 2006 Regulatory Asset Recovery Proportionate Share

Rate Class	Total Claim	% Total Claim
Residential	1,270,119	47.2%
GS < 50 KW	551,613	20.5%
GS > 50 Non TOU	852,106	31.6%
GS > 50 TOU		0.0%
Intermediate		0.0%
Large Users		0.0%
Small Scattered Load	7,737	0.3%
Sentinel Lighting	218	0.0%
Street Lighting	11,351	0.4%
<b>Total</b>	<b>2,693,144</b>	<b>100.0%</b>

2. Rate Riders Calculation

Row 29





**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Rate Class and 2008 Billing Determinants

Rate Group	Rate Class	Fixed Metric	Vol Metric	2008			Billed kWh for Non-RPP customers D	1590 Recovery Share Proportion 1 E	1595 Recovery Share Proportion 1 F
				Billed Customers or Connections		Billed kWh			
				A	B	C			
RES	Residential	Customer	kWh	7,605	81,234,268		9,001,961	47.2%	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,543	44,415,850		7,849,630	20.5%	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	100	90,658,716	226,544	90,658,716	31.6%	
USL	Unmetered Scattered Load	Connection	kWh	47	214,928		6,773	0.3%	
Sen	Sentinel Lighting	Connection	kW	45	38,404	111	1,821	0.0%	
SL	Street Lighting	Connection	kW	2,130	1,876,475	5,123	413,939	0.4%	
NA	Rate Class 7	NA	NA						
NA	Rate Class 8	NA	NA						
NA	Rate Class 9	NA	NA						
NA	Rate Class 10	NA	NA						
NA	Rate Class 11	NA	NA						
NA	Rate Class 12	NA	NA						
NA	Rate Class 13	NA	NA						
NA	Rate Class 14	NA	NA						
NA	Rate Class 15	NA	NA						
NA	Rate Class 16	NA	NA						
NA	Rate Class 17	NA	NA						
NA	Rate Class 18	NA	NA						
NA	Rate Class 19	NA	NA						
NA	Rate Class 20	NA	NA						
NA	Rate Class 21	NA	NA						
NA	Rate Class 22	NA	NA						
NA	Rate Class 23	NA	NA						
NA	Rate Class 24	NA	NA						
NA	Rate Class 25	NA	NA						
								100.0%	0.0%



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

### Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 1	Low Voltage and Recoveries per 2006 Reg Asset	Transition Cost Adjustment	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of May-1-06	Opening Interest Amounts as of Jan-1-05 4	Interest per 2006 Reg Asset	Recoveries per 2006 Reg Asset	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of May-1-06
LV Variance Account	1550										0
RSVA - Wholesale Market Service Charge	1580	182,054	5,002		(187,056)	0	30,618	17,599		(48,217)	0
RSVA - Retail Transmission Network Charge	1584	(201,735)	(119,605)		321,340	0	(9,634)	(23,607)		33,241	0
RSVA - Retail Transmission Connection Charge	1586	24,349	2,056,174		(2,080,523)	0	18,155	76,276		(94,431)	0
RSVA - Power (Excluding Global Adjustment)	1588	97,694			(97,694)	0	(7,831)	9,444		(1,613)	0
RSVA - Power (Global Adjustment Sub-account)						0					0
Recovery of Regulatory Asset Balances	1590		(1,258,959)		3,463,879	2,204,920			0	488,225	488,225
Disposition and recovery of Regulatory Balances Account	1595					0					0
Sub-Total		102,362	682,612		1,419,946	2,204,920	31,308	79,712	0	377,205	488,225
RSVA - One-time Wholesale Market Service	1582	33,260	10,295		(43,555)	0	2,465	3,215		(5,680)	0
Other Regulatory Assets	1508	17,267	62,950		(80,217)	0	207	1,324		(1,531)	0
Retail Cost Variance Account - Retail	1518	(30,304)	0		30,304	0	(2,638)	(2,929)		5,567	0
Retail Cost Variance Account - STR	1548	81,338	0		(81,338)	0	7,524	7,863		(15,387)	0
Misc. Deferred Debits - incl. Rebate Cheques	1525	13,567	33,305		(46,872)	0	1,901	3,927		(5,828)	0
Pre-Market Opening Energy Variances Total	1571	841,109	0		(841,109)	0	156,895	81,308		(238,203)	0
Extra-Ordinary Event Losses	1572	0	0		0	0	0	0		0	0
Deferred Rate Impact Amounts	1574	0	0		0	0	0	0		0	0
Other Deferred Credits	2425	0	0		0	0	0	0		0	0
Qualifying Transition Costs	1570	409,694	55		(409,749)	0	76,539	39,604		(116,143)	0
Transition Cost Adjustment	1570			(52,590)	52,590	0					0
Total		1,468,293	789,217	(52,590)	0	2,204,920	274,201	214,024	0	0	488,225



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Regulatory Assets - Continuity Schedule 2005

Account Description	Account Number	Opening Principal Amounts as of Jan-1-05 <sup>4</sup>	Transactions (additions) during 2005, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2005, excluding interest and adjustments <sup>1</sup>	Adjustments during 2005 - instructed by Board <sup>2</sup>	Adjustments during 2005 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-05	Opening Interest Amounts as of Jan-1-05 <sup>4</sup>	Interest Recovery Transactions during 2005	Interest Jan-1 to Dec31-05	Closing Interest Amounts as of Dec-31-05
LV Variance Account	1550						0				0
RSVA - Wholesale Market Service Charge	1580		53,859				53,859			0	0
RSVA - Retail Transmission Network Charge	1584		14,636			(52,285)	(37,649)			2,891	2,891
RSVA - Retail Transmission Connection Charge	1586		(1,210,713)			941,193	(269,520)			199,550	199,550
RSVA - Power (Excluding Global Adjustment)	1588		678,583				678,583			19,546	19,546
RSVA - Power (Global Adjustment Sub-account)			(317,482)				(317,482)			3,707	3,707
Recovery of Regulatory Asset Balances	1590						0			(50,221)	(50,221)
Disposition and recovery of Regulatory Balances Account	1595						0				0
<b>Total</b>		<b>0</b>	<b>(781,117)</b>	<b>0</b>	<b>0</b>	<b>888,908</b>	<b>107,791</b>	<b>0</b>	<b>0</b>	<b>175,473</b>	<b>175,473</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting statement indicating whether due to denial of costs in 2006 EDR by the Board

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> Opening balances assumed to be zero as a result of clearance of December 2004 balances cleared in 2006 Regulatory Asset process



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Regulatory Assets - Continuity Schedule 2006

Account Description	Account Number	Opening Principal Amounts as of Jan-1-06	Transactions (additions) during 2006, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2006, excluding interest and adjustments <sup>1</sup>	Adjustments during 2006 - instructed by Board <sup>2</sup>	Adjustments during 2006 - other <sup>3</sup>	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Principal Balance as of Dec-31-06	Opening Interest Amounts as of Jan-1-06	Interest Recovery Transactions during 2006	Interest Jan-1 to Dec31-06	Transfer of Board-approved amounts to 1590 as per 2006 EDR	Closing Interest Amounts as of Dec-31-06
LV Variance Account	1550	0	(8,026)					(8,026)	0		(91)		(91)
RSVA - Wholesale Market Service Charge	1580	53,859	(146,058)		5,002			(87,197)	0		1,260		1,260
RSVA - Retail Transmission Network Charge	1584	(37,649)	(224,510)		(67,320)			(329,479)	2,891		(15,766)		(12,875)
RSVA - Retail Transmission Connection Charge	1586	(269,520)	(1,196,268)		1,114,981			(350,807)	199,550		(213,915)		(14,365)
RSVA - Power (Excluding Global Adjustment)	1588	678,583	(165,602)					512,981	19,546		56,253		75,799
RSVA - Power (Global Adjustment Sub-account)		(317,482)	606,059					288,577	3,707		(10,601)		(6,894)
Recovery of Regulatory Asset Balances	1590	0	(672,044)				2,204,920	1,532,876	(50,221)		17,382	488,225	455,386
Disposition and recovery of Regulatory Balances Account	1595	0						0	0				0
<b>Total</b>		<b>107,791</b>	<b>(1,806,449)</b>	<b>0</b>	<b>1,052,663</b>	<b>0</b>	<b>2,204,920</b>	<b>1,558,925</b>	<b>175,473</b>	<b>0</b>	<b>(165,478)</b>	<b>488,225</b>	<b>498,220</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Regulatory Assets - Continuity Schedule 2007

Account Description	Account Number	Opening Principal Amounts as of Jan-1-07	Transactions (additions) during 2007, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2007, excluding interest and adjustments <sup>1</sup>	Adjustments during 2007 - instructed by Board <sup>2</sup>	Adjustments during 2007 - other <sup>3</sup>	Closing Principal Balance as of Dec-31-07	Opening Interest Amounts as of Jan-1-07	Interest Recovery Transactions during 2007	Interest Jan-1 to Dec31-07	Closing Interest Amounts as of Dec-31-07
LV Variance Account	1550	(8,026)	(20,741)				(28,767)	(91)		(608)	(699)
RSVA - Wholesale Market Service Charge	1580	(87,197)	(92,175)				(179,372)	1,260		(5,954)	(4,694)
RSVA - Retail Transmission Network Charge	1584	(329,479)	(169,902)				(499,381)	(12,875)		(19,344)	(32,219)
RSVA - Retail Transmission Connection Charge	1586	(350,807)	(192,658)				(543,465)	(14,365)		(20,882)	(35,247)
RSVA - Power (Excluding Global Adjustment)	1588	512,981	396,289				909,270	75,799		35,958	111,757
RSVA - Power (Global Adjustment Sub-account)		288,577	(8,317)				280,260	(6,894)		12,143	5,249
Recovery of Regulatory Asset Balances	1590	1,532,876	(1,343,501)				189,375	455,386		40,836	496,222
Disposition and recovery of Regulatory Balances Account	1595	0					0	0			0
<b>Total</b>		<b>1,558,925</b>	<b>(1,431,005)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,920</b>	<b>498,220</b>	<b>0</b>	<b>42,149</b>	<b>540,369</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Regulatory Assets - Continuity Schedule 2008

Account Description	Account Number	Opening Principal Amounts as of Jan-1-08	Transactions (additions) during 2008, excluding interest and adjustments <sup>1</sup>	Transactions (reductions) during 2008, excluding interest and adjustments <sup>1</sup>	Adjustments during 2008 - instructed by Board <sup>2</sup>	Adjustments during 2008 - other <sup>3</sup>	Transfer of Board-approved 2006 amounts to 1595 (2008 COS) <sup>4</sup>	Closing Principal Balance as of Dec-31-08	Opening Interest Amounts as of Jan-1-08	Interest Recovery Transactions during 2008	Interest Jan-1 to Dec31-08	Transfer of Board-approved 2006 interest amounts to 1595 (2008 COS)	Closing Interest Amounts as of Dec-31-08
LV Variance Account	1550	(28,767)	11,828					(16,939)	(699)		(1,112)		(1,811)
RSVA - Wholesale Market Service Charge	1580	(179,372)	(119,931)					(299,303)	(4,694)		(9,284)		(13,978)
RSVA - Retail Transmission Network Charge	1584	(499,381)	(205,967)					(705,348)	(32,219)		(23,435)		(55,654)
RSVA - Retail Transmission Connection Charge	1586	(543,465)	(244,661)					(788,126)	(35,247)		(25,654)		(60,901)
RSVA - Power (Excluding Global Adjustment)	1588	909,270	461,693					1,370,963	111,757		55,426		167,183
RSVA - Power (Global Adjustment Sub-account)		280,260	(47,064)					233,196	5,249		(2,448)		2,801
Recovery of Regulatory Asset Balances	1590	189,375			(646,928)			(457,553)	496,222		(10,394)		485,828
Disposition and recovery of Regulatory Balances Account	1595	0						0	0				0
<b>Total</b>		<b>127,920</b>	<b>(144,102)</b>	<b>0</b>	<b>(646,928)</b>	<b>0</b>	<b>0</b>	<b>(663,110)</b>	<b>540,369</b>	<b>0</b>	<b>(16,901)</b>	<b>0</b>	<b>523,468</b>

<sup>1</sup> For RSVA accounts only, report the net additions to the account during the year. For all other accounts, record the additions and reductions separately.

<sup>2</sup> Provide supporting evidence i.e. Board Decision, CRO Order, etc.

<sup>3</sup> Provide supporting statement indicating nature of this adjustments and periods they relate to

<sup>4</sup> This records the values of amounts removed from Group One accounts in previous proceedings; but does not enter offsets for disposition of 1590, as recovery has not been completed.



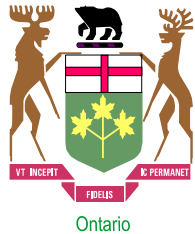
Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Regulatory Assets - Continuity Schedule Final

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09 A	Transfer of Board-approved 2007 amounts to 1595 (2009 COS) B	Principal Amounts After Transfer to 1595 C = A + B	Opening Interest Amounts as of Jan-1-09 D	Interest on Board-approved 2007 amounts Prior to transfer Jan-1, 2009 to Date of Transfer E	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS) F	Projected Interest on Dec 31 -08 balance from Jan 1, 2009 to Dec 31, 2009 <sup>1</sup> G	Projected Interest on Dec 31 -08 balance from Jan 1, 2010 to April 30, 2010 <sup>1</sup> H	Total Claim I = C + D + E + F + G + H
LV Variance Account	1550	(16,939)	28,767	11,828	(1,811)	(1,466)	2,164	134	21	10,870
RSVA - Wholesale Market Service Charge	1580	(299,303)	179,372	(119,931)	(13,978)	(9,142)	13,836	(1,356)	(217)	(130,788)
RSVA - Retail Transmission Network Charge	1584	(705,348)	499,381	(205,967)	(55,654)	(25,451)	57,671	(2,329)	(372)	(232,102)
RSVA - Retail Transmission Connection Charge	1586	(788,126)	543,465	(244,661)	(60,901)	(27,699)	62,946	(2,766)	(442)	(273,524)
RSVA - Power (Excluding Global Adjustment)	1588	1,370,963	(909,270)	461,693	167,183	46,342	(158,099)	5,220	835	523,174
RSVA - Power (Global Adjustment Sub-account)		233,196	(280,260)	(47,064)	2,801	14,284	(19,533)	(532)	(85)	(50,129)
Recovery of Regulatory Asset Balances	1590	(457,553)		(457,553)	485,828			(5,173)	(827)	22,274
Disposition and recovery of Regulatory Balances Account	1595	0		0	0			0	0	0
<b>Total</b>		<b>(663,110)</b>	<b>61,455</b>	<b>(601,655)</b>	<b>523,468</b>	<b>(3,132)</b>	<b>(41,015)</b>	<b>(6,803)</b>	<b>(1,088)</b>	<b>(130,225)</b>

<sup>1</sup> Interest projected on December 31, 2008 closing principal balance.

Month	Prescribed Rate	Monthly Interest	Month	Prescribed Rate	Monthly Interest
January 31, 2009	2.45	0.2081	January 31, 2010	0.55	0.0467
February 28, 2009	2.45	0.1879	February 28, 2010	0.55	0.0422
March 31, 2009	2.45	0.2081	March 31, 2010	0.55	0.0467
April 30, 2009	1.00	0.0822	April 30, 2010	0.55	0.0452
May 31, 2009	1.00	0.0849	Effective Rate		<u>0.1808</u>
June 30, 2009	1.00	0.0822			
July 31, 2009	0.55	0.0467			
August 31, 2009	0.55	0.0467			
September 30, 2009	0.55	0.0452			
October 31, 2009	0.55	0.0467			
November 30, 2009	0.55	0.0452			
December 31, 2009	0.55	0.0467			
Effective Rate		<u>1.1307</u>			



**Name of LDC:** Lakeland Power Distribution  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Threshold Test

Rate Class	Billed kWh B
Residential	81,234,268
General Service Less Than 50 kW	44,415,850
General Service 50 to 4,999 kW	90,658,716
Unmetered Scattered Load	214,928
Sentinel Lighting	38,404
Street Lighting	1,876,475
	<u>218,438,641</u>
Total Claim	(130,225 )
Total Claim per kWh	- 0.000596



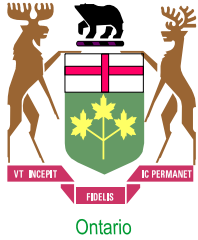


**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 <sup>1</sup>	
Residential	81,234,268	37.2%	4,042	(48,638 )	(86,316 )	(101,720 )	194,561	(38,070 )
General Service Less Than 50 kW	44,415,850	20.3%	2,210	(26,594 )	(47,194 )	(55,616 )	106,379	(20,815 )
General Service 50 to 4,999 kW	90,658,716	41.5%	4,511	(54,281 )	(96,330 )	(113,521 )	217,133	(42,487 )
Unmetered Scattered Load	214,928	0.1%	11	(129 )	(228 )	(269 )	515	(101 )
Sentinel Lighting	38,404	0.0%	2	(23 )	(41 )	(48 )	92	(18 )
Street Lighting	1,876,475	0.9%	93	(1,124 )	(1,994 )	(2,350 )	4,494	(879 )
	<u>218,438,641</u>	<u>100.0%</u>	<u>10,870</u>	<u>(130,788 )</u>	<u>(232,102 )</u>	<u>(273,524 )</u>	<u>523,174</u>	<u>(102,370 )</u>

<sup>1</sup> RSVA - Power (Excluding Global Adjustment)

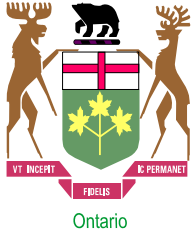


**Name of LDC:** Lakeland Power Distribution Limited  
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## Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 <sup>1</sup>
Residential	9,001,961	8.3%	(4,181 )
General Service Less Than 50 kW	7,849,630	7.3%	(3,646 )
General Service 50 to 4,999 kW	90,658,716	84.0%	(42,106 )
Unmetered Scattered Load	6,773	0.0%	(3 )
Sentinel Lighting	1,821	0.0%	(1 )
Street Lighting	413,939	0.4%	(192 )
	<b>107,932,840</b>	<b>100.0%</b>	<b>(50,129 )</b>

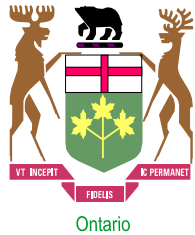
<sup>1</sup> RSVA - Power (Global Adjustment Sub-account)



**Name of LDC:** Lakeland Power Distribution Limited  
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## Cost Allocation - 1590

Rate Class	1590 Recovery Share Proportion	1590
Residential	47.2%	10,513
General Service Less Than 50 kW	20.5%	4,566
General Service 50 to 4,999 kW	31.6%	7,039
Unmetered Scattered Load	0.3%	67
Sentinel Lighting	0.0%	0
Street Lighting	0.4%	89
	<b>100.0%</b>	<b>22,274</b>



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
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## Cost Allocation - 1595

Rate Class	1595 Recovery Share Proportion	1595
Residential	0.0%	0
General Service Less Than 50 kW	0.0%	0
General Service 50 to 4,999 kW	0.0%	0
Unmetered Scattered Load	0.0%	0
Sentinel Lighting	0.0%	0
Street Lighting	0.0%	0
	<b>0.0%</b>	<b>0</b>



Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

## Calculation of Regulatory Asset Recovery Rate Rider

Rate Rider Recovery Period - Years

One

Rate Rider Effective To Date

April 30, 2011

Rate Class	Vol Metric	Billed kWh	Billed kW	kWh	Non-RPP	1590	1595	Total	Rate Rider kWh
		A	B	C	D	E	F	G = C + D + E + F	H = G / A (kWh) or H = G / B (kW)
Residential	kWh	81,234,268	0	(38,070)	(4,181)	10,513	0	(31,738)	(0.00039)
General Service Less Than 50 kW	kWh	44,415,850	0	(20,815)	(3,646)	4,566	0	(19,895)	(0.00045)
General Service 50 to 4,999 kW	kW	90,658,716	226,544	(42,487)	(42,106)	7,039	0	(77,554)	(0.34234)
Unmetered Scattered Load	kWh	214,928	0	(101)	(3)	67	0	(37)	(0.00017)
Sentinel Lighting	kW	38,404	111	(18)	(1)	0	0	(19)	(0.16976)
Street Lighting	kW	1,876,475	5,123	(879)	(192)	89	0	(983)	(0.19179)
		<u>218,438,641</u>	<u>231,778</u>	<u>(102,370)</u>	<u>(50,129)</u>	<u>22,274</u>	<u>0</u>	<u>(130,225)</u>	

Enter the above value onto Sheet "J2.1 DeferralAccount Rate Rider" of the 2010 OEB IRM2 Rate Generator "J2.5 DeferralAccount Rate Rider2" of the 2010 OEB IRM3 Rate Generator



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Request for Clearance of Deferral and Variance Accounts

Account Description	Account Number	Principal Amounts	Interest Amounts	Total Claim
		A	B	C = A + B
LV Variance Account	1550	(11,828 )	958	(10,870 )
RSVA - Wholesale Market Service Charge	1580	119,931	10,857	130,788
RSVA - Retail Transmission Network Charge	1584	205,967	26,135	232,102
RSVA - Retail Transmission Connection Charge	1586	244,661	28,863	273,524
RSVA - Power (Excluding Global Adjustment)	1588	(461,693 )	(61,481 )	(523,174 )
RSVA - Power (Global Adjustment Sub-account)	1588	47,064	3,065	50,129
Recovery of Regulatory Asset Balances	1590	457,553	(479,827 )	(22,274 )
Disposition and recovery of Regulatory Balances Account	1595	(601,655 )	471,430	(130,225 )
Total		0	0	0

# **APPENDIX C**



Name of LDC: Lakeland Power Distribution Limited  
File Number: EB-2009-0234  
Effective Date: May 1, 2010

## LDC Information

<b>Applicant Name</b>	Lakeland Power Distribution Limited
<b>Application Type</b>	IRM3
<b>OEB Application Number</b>	EB-2009-0234
<b>Tariff Effective Date</b>	May 1, 2010
<b>LDC Licence Number</b>	ED-2002-0540
<b>DRC Rate</b>	0.00700
<b>Customer Bills</b>	12 per year
<b>Distribution Demand Bill Determinant</b>	kW

### Contact Information

<b>Name:</b>	Margaret Maw
<b>Title:</b>	Chief Financial Officer
<b>Phone Number:</b>	705-789-5442
<b>E-Mail Address:</b>	mmaw@lakelandholding.com

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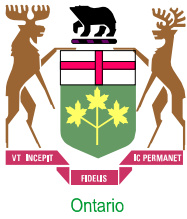




Name of LDC: Lakeland Power Distribution Limited  
File Number: EB-2009-0234  
Effective Date: May 1, 2010

## Table of Contents

Sheet Name	Purpose of Sheet
<a href="#">A1.1 LDC Information</a>	Enter LDC Data
<a href="#">A2.1 Table of Contents</a>	Table of Contents
<a href="#">B1.1 Curr&amp;Appl Rt Class General</a>	Set up Tariff Sheet Rate Classes - General
<a href="#">C1.1 Smart Meter Funding Adder</a>	Enter Current Tariff Sheet Smart Meter Funding Adder
<a href="#">C2.2 Deferral Account Rate Rider</a>	Deferral Account Rate Rider
<a href="#">C2.3 Foregone Revenue Rate Rider</a>	Foregone Distribution Revenue Rate Rider
<a href="#">C2.4 Tax Change Rate Rider</a>	Tax Change Rate Rider
<a href="#">C3.1 Curr Low Voltage Vol Rt</a>	Current Low Voltage Volumetric Rate
<a href="#">C4.1 Curr Rates &amp; Chgs General</a>	Enter Current Tariff Sheet Rates - General Rate Classes
<a href="#">C7.1 Base Dist Rates Gen</a>	Calculation of Base Distribution Rates - General Rate Classes
<a href="#">D1.2 Revenue Cost Ratio Adj</a>	Revenue Cost Ratio Adjustment from Supplemental Model
<a href="#">D2.2 K-Factor Adjustment</a>	K-Factor Adjustment from Supplemental Model
<a href="#">E1.1 Rate Reb Base Dist Rts Gen</a>	Rate Rebalanced Base Distribution Rates General
<a href="#">F1.2 Price Cap Adjustment</a>	Price Cap Adjustment
<a href="#">J1.1 Smart Meter Funding Adder</a>	Enter Proposed Tariff Sheet Smart Meter Rate Adder
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<a href="#">J2.5 DeferralAccount RateRider2</a>	Deferral Account Rate Rider Two
<a href="#">J3.1 App For Low Voltage Vol Rt</a>	Applied for Low Voltage Volumetric Rate
<a href="#">K1.1 App For Dist Rates Gen</a>	Calculation of Proposed Distribution Rates - General Rate Classes
<a href="#">L1.1 Appl For TX Network</a>	Applied For TX Network General
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<a href="#">N1.1 Appl For Mthly R&amp;C General</a>	Monthly Rates and Charges - General Rate Classes
<a href="#">N3.1 Curr&amp;Appl For Loss Factor</a>	Enter Loss Factors From Current Tariff Sheet
<a href="#">O1.1 Sum of Chgs To MSC&amp;DX Gen</a>	Shows Summary of Changes To General Service Charge and Distribution Volumetric Charge
<a href="#">O1.2 Sum of Tariff Rate Adders</a>	Shows Summary of Changes To Tariff Rate Adders
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<a href="#">O2.1 Calculation of Bill Impact</a>	Bill Impact Calculations
<a href="#">P1.1 Curr&amp;Appl For Allowances</a>	Enter Allowances from Current Tariff Sheets
<a href="#">P2.1 Curr&amp;Appl For Spc Srv Chg</a>	Enter Specific Service Charges from Current Tariff Sheets
<a href="#">P3.1 Curr&amp;Appl For Rtl Srv Chg</a>	Enter Retail Service Charges from Current Tariff Sheets



**Name of LDC:** Lakeland Power Distribution Limited  
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## Current and Applied For Rate Classes General

Rate Group	Rate Class	Fixed Metric	Vol Metric
RES	Residential	Customer - 12 per year	kWh
GSLT50	General Service Less Than 50 kW	Customer - 12 per year	kWh
GSGT50	General Service 50 to 4,999 kW	Customer - 12 per year	kW
USL	Unmetered Scattered Load	Connection - 12 per year	kWh
Sen	Sentinel Lighting	Connection - 12 per year	kW
SL	Street Lighting	Connection - 12 per year	kW
NA	Rate Class 7	Customer - 12 per year	kW



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Current Smart Meter Funding Adder

Rate Adder	Smart Meter Funding Adder
Tariff Sheet Disclosure	No
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	1.000000

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	1.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	Yes	1.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	Yes	1.000000	Customer - 12 per year	0.000000	kW



**Name of LDC:** Lakeland Power Distribution Limited  
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**Effective Date:** May 1, 2010

## Deferral Account Rate Rider

Rate Rider	Deferral Account Rate Rider
Sunset Date	April 30, 2011
	DDMMYYYY
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.000500	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.000300	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	0.060200	kW
Unmetered Scattered Load	Yes	0.000000	Connection - 12 per year	0.000600	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	0.355800	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	0.338700	kW



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Foregone Distribution Revenue Rate Rider

Rate Rider	Foregone Distribution Revenue Rate Rider
Sunset Date	April 30, 2010 <small>DDMMYYYY</small>
Metric Applied To	All Customers
Method of Application	Both Distinct

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.270000	Customer - 12 per year	0.000600	kWh
General Service Less Than 50 kW	Yes	1.450000	Customer - 12 per year	0.000100	kWh
General Service 50 to 4,999 kW	Yes	3.160000	Customer - 12 per year	-0.064500	kW
Unmetered Scattered Load	Yes	0.600000	Connection - 12 per year	0.000100	kWh
Sentinel Lighting	Yes	0.470000	Connection - 12 per year	1.618400	kW
Street Lighting	Yes	0.520000	Connection - 12 per year	1.550300	kW

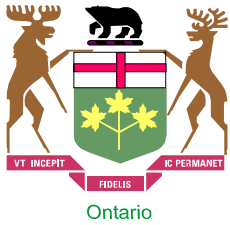


**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Tax Change Rate Rider

Rate Rider: Tax Change Rate Rider  
 Sunset Date: DD/MM/YYYY  
 Metric Applied To: All Customers  
 Method of Application: Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	No	0.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kWh
Unmetered Scattered Load	No	0.000000	Connection - 12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kWh
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kWh



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
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## Current Low Voltage Volumetric Rate

Rate Description	Low Voltage Volumetric Rate
Select Tariff Sheet Disclosure	No - Embedded in Vol Rate
Metric Applied To	All Customers
Method of Application	Distinct Volumetric
Select Type of Re-Basing	2009 COS
Price Cap Index Applied	1.000000

Rate Class		Current Low Voltage
Residential	kWh	0.002400
General Service Less Than 50 kW	kWh	0.002100
General Service 50 to 4,999 kW	kW	0.839300
Unmetered Scattered Load	kWh	0.002100
Sentinel Lighting	kW	0.662400
Street Lighting	kW	0.648800



**Name of LDC:** Lakeland Power Distribution Limited  
**File Number:** EB-2009-0234  
**Effective Date:** May 1, 2010

## Current Rates and Charges General

### Rate Class

#### Residential

Rate Description	Metric	Rate
Service Charge	\$	16.21
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.27
Distribution Volumetric Rate	\$/kWh	0.0161
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kWh	0.00050
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kWh	0.00060
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### General Service Less Than 50 kW

Rate Description	Metric	Rate
Service Charge	\$	37.31
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	1.45
Distribution Volumetric Rate	\$/kWh	0.0104
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kWh	0.00030
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kWh	0.00010
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### General Service 50 to 4,999 kW

Rate Description	Metric	Rate
Service Charge	\$	515.32
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	3.16
Distribution Volumetric Rate	\$/kW	2.3284
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kW	0.06020
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kW	(0.06450)
Retail Transmission Rate – Network Service Rate	\$/kW	1.7390
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	0.0000
Wholesale Market Service Rate	\$/kW	0.0000
Rural Rate Protection Charge	\$/kW	1.5184
Standard Supply Service – Administrative Charge (if applicable)	\$	0.0000
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Unmetered Scattered Load

Rate Description	Metric	Rate
Service Charge (per connection)	\$	17.91
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.60
Distribution Volumetric Rate	\$/kWh	0.0102
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kWh	0.00060
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kWh	0.00010
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Sentinel Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	3.62
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.47
Distribution Volumetric Rate	\$/kW	13.2273
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kW	0.35580
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kW	1.61840
Retail Transmission Rate – Network Service Rate	\$/kW	1.2995
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1190
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Rate Class

#### Street Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	3.46
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.52
Distribution Volumetric Rate	\$/kW	11.2446
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kW	0.33870
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kW	1.55030
Retail Transmission Rate – Network Service Rate	\$/kW	1.2667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1083
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25





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## Base Distribution Rates General

### Service Charge

Class	Metric	Current Rates	Smart Meter Funding Adder	Current Low Voltage	Current Base Rates
Residential	Customer - 12 per year	16.210000	-1.000000	0.000000	15.210000
General Service Less Than 50 kW	Customer - 12 per year	37.310000	-1.000000	0.000000	36.310000
General Service 50 to 4,999 kW	Customer - 12 per year	515.320000	-1.000000	0.000000	514.320000
Unmetered Scattered Load	Connection -12 per year	17.910000	0.000000	0.000000	17.910000
Sentinel Lighting	Connection - 12 per year	3.620000	0.000000	0.000000	3.620000
Street Lighting	Connection - 12 per year	3.460000	0.000000	0.000000	3.460000

### Distribution Volumetric Rate

Class	Metric	Current Rates	Smart Meter Funding Adder	Current Low Voltage	Current Base Rates
Residential	kWh	0.016100	0.000000	-0.002400	0.013700
General Service Less Than 50 kW	kWh	0.010400	0.000000	-0.002100	0.008300
General Service 50 to 4,999 kW	kWh	2.328400	0.000000	-0.839300	1.489100
Unmetered Scattered Load	kWh	0.010200	0.000000	-0.002100	0.008100
Sentinel Lighting	kWh	13.227300	0.000000	-0.662400	12.564900
Street Lighting	kWh	11.244600	0.000000	-0.648800	10.595800



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## Revenue Cost Ratio Adjustment from Supplemental Model

Rate Rebalancing Adjustment

Revenue Cost Ratio Adjustment

Metric Applied To

All Customers

Method of Application

Both Distinct\$

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	\$ Adjustment	Adj To Base
Residential	Customer - 12 per year	15.210000	No	0.000000	0.000000
General Service Less Than 50 kW	Customer - 12 per year	36.310000	No	0.000000	0.000000
General Service 50 to 4,999 kW	Customer - 12 per year	514.320000	Yes	- 15.630000	15.630000
Unmetered Scattered Load	Connection -12 per year	17.910000	No	0.000000	0.000000
Sentinel Lighting	Connection - 12 per year	3.620000	Yes	0.610000	0.610000
Street Lighting	Connection - 12 per year	3.460000	Yes	0.660000	0.660000

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	\$ Adjustment	Adj To Base
Residential	kWh	0.013700	No	0.000000	0.000000
General Service Less Than 50 kW	kWh	0.008300	No	0.000000	0.000000
General Service 50 to 4,999 kW	kWh	1.489100	Yes	- 0.045300	0.045300
Unmetered Scattered Load	kWh	0.008100	No	0.000000	0.000000
Sentinel Lighting	kW	12.564900	Yes	2.105600	2.105600
Street Lighting	kW	10.595800	Yes	2.022600	2.022600



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## K-Factor Adjustment from Supplemental Model

Rate Rebalancing Adjustment	K-Factor Adjustment		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	-0.320%	Uniform Volumetric Charge Percent	-0.320% kWh -0.320% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	15.210000	Yes	-0.320%	0.048672
General Service Less Than 50 kW	Customer - 12 per year	36.310000	Yes	-0.320%	0.116192
General Service 50 to 4,999 kW	Customer - 12 per year	514.320000	Yes	-0.320%	1.645824
Unmetered Scattered Load	Connection - 12 per year	17.910000	Yes	-0.320%	0.057312
Sentinel Lighting	Connection - 12 per year	3.620000	Yes	-0.320%	0.011584
Street Lighting	Connection - 12 per year	3.460000	Yes	-0.320%	0.011072

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.013700	Yes	-0.320%	0.000044
General Service Less Than 50 kW	kWh	0.008300	Yes	-0.320%	0.000027
General Service 50 to 4,999 kW	kW	1.489100	Yes	-0.320%	0.004765
Unmetered Scattered Load	kWh	0.008100	Yes	-0.320%	0.000026
Sentinel Lighting	kW	12.564900	Yes	-0.320%	0.040208
Street Lighting	kW	10.595800	Yes	-0.320%	0.033907



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## Rate Rebalanced Base Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Revenue Cost Ratio Adjustment	K-Factor Adjustment	Rate ReBal Base
Residential	Customer - 12 per year	15.210000	0.000000	-0.048672	15.161328
General Service Less Than 50 kW	Customer - 12 per year	36.310000	0.000000	-0.116192	36.193808
General Service 50 to 4,999 kW	Customer - 12 per year	514.320000	-15.630000	-1.645824	497.044176
Unmetered Scattered Load	Connection - 12 per year	17.910000	0.000000	-0.057312	17.852688
Sentinel Lighting	Connection - 12 per year	3.620000	0.610000	-0.011584	4.218416
Street Lighting	Connection - 12 per year	3.460000	0.660000	-0.011072	4.108928

### Volumetric Distribution Charge

Class	Metric	Base Rate	Revenue Cost Ratio Adjustment	K-Factor Adjustment	Rate ReBal Base
Residential	kWh	0.013700	0.000000	-0.000044	0.013656
General Service Less Than 50 kW	kWh	0.008300	0.000000	-0.000027	0.008273
General Service 50 to 4,999 kW	kW	1.489100	-0.045300	-0.004765	1.439035
Unmetered Scattered Load	kWh	0.008100	0.000000	-0.000026	0.008074
Sentinel Lighting	kW	12.564900	2.105600	-0.040208	14.630292
Street Lighting	kW	10.595800	2.022600	-0.033907	12.584493



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## Price Cap Adjustment

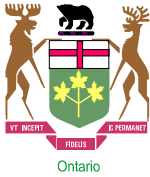
Price Cap Adjustment	Price Cap Adjustment	
Metric Applied To	All Customers	
Method of Application	Both Uniform%	
Uniform Service Charge Percent	1.180%	Uniform Volumetric Charge Percent 1.180% kWh 1.180% kW

### Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	15.161328	Yes	1.180%	0.178904
General Service Less Than 50 kW	Customer - 12 per year	36.193808	Yes	1.180%	0.427087
General Service 50 to 4,999 kW	Customer - 12 per year	497.044176	Yes	1.180%	5.865121
Unmetered Scattered Load	Connection - 12 per year	17.852688	Yes	1.180%	0.210662
Sentinel Lighting	Connection - 12 per year	4.218416	Yes	1.180%	0.049777
Street Lighting	Connection - 12 per year	4.108928	Yes	1.180%	0.048485

### Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.013656	Yes	1.180%	0.000161
General Service Less Than 50 kW	kWh	0.008273	Yes	1.180%	0.000098
General Service 50 to 4,999 kW	kWh	1.439035	Yes	1.180%	0.016981
Unmetered Scattered Load	kWh	0.008074	Yes	1.180%	0.000095
Sentinel Lighting	kWh	14.630292	Yes	1.180%	0.172637
Street Lighting	kWh	12.584493	Yes	1.180%	0.148497



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## Applied for Smart Meter Funding Adder

Rate Adder	Smart Meter Funding Adder
Tariff Sheet Disclosure	Yes
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	2.000000

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	2.000000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	Yes	2.000000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	Yes	2.000000	Customer - 12 per year	0.000000	kW



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## Tax Change Rate Rider

Rate Rider	Tax Change Rate Rider
Sunset Date	April 30, 2011 <small>DD/MM/YYYY</small>
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	-0.000059	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.000044	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	-0.008494	kWh
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	-0.000094	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-0.066798	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	-0.063769	kW



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## Deferral Account Rate Rider One

Rate Rider	Deferral Account Rate Rider One
Sunset Date	April 30, 2011 <small>DD/MM/YYYY</small>
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	0.000500	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.000300	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	0.060200	kW
Unmetered Scattered Load	Yes	0.000000	Connection - 12 per year	0.000600	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	0.355800	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	0.338700	kW



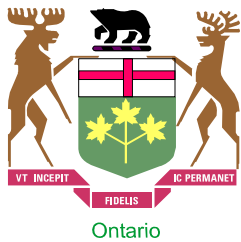


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## Deferral Account Rate Rider Two

Rate Rider	Deferral Account Rate Rider Two
Sunset Date	April 30, 2011 <small>DD/MM/YYYY</small>
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	0.000000	Customer - 12 per year	-0.000390	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.000450	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	-0.342340	kW
Unmetered Scattered Load	Yes	0.000000	Connection - 12 per year	-0.000170	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-0.169760	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	-0.191790	kW



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## Applied For Low Voltage Volumetric Rate

Rate Description	Low Voltage Volumetric Rate
Select Tariff Sheet Disclosure	Shown on Tariff Sheet
Metric Applied To	All Customers
Method of Application	Distinct Volumetric

Rate Class		Applied for Low Voltage
Residential	kWh	0.002400
General Service Less Than 50 kW	kWh	0.002100
General Service 50 to 4,999 kW	kW	0.839300
Unmetered Scattered Load	kWh	0.002100
Sentinel Lighting	kW	0.662400
Street Lighting	kW	0.648800



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## Applied For Distribution Rates General

### Monthly Service Charge

Class	Metric	Base Rate	Final Base
Residential	Customer - 12 per year	15.340232	15.340232
General Service Less Than 50 kW	Customer - 12 per year	36.620895	36.620895
General Service 50 to 4,999 kW	Customer - 12 per year	502.909297	502.909297
Unmetered Scattered Load	Connection -12 per year	18.063350	18.063350
Sentinel Lighting	Connection - 12 per year	4.268193	4.268193
Street Lighting	Connection - 12 per year	4.157413	4.157413

### Volumetric Distribution Charge

Class	Metric	Base Rate	Final Base
Residential	kWh	0.013817	0.013817
General Service Less Than 50 kW	kWh	0.008371	0.008371
General Service 50 to 4,999 kW	kWh	1.456016	1.456016
Unmetered Scattered Load	kWh	0.008169	0.008169
Sentinel Lighting	kWh	14.802929	14.802929
Street Lighting	kWh	12.732990	12.732990



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## Applied For TX Network General

Method of Application		Uniform Percentage				
Uniform Percentage		3.500%				
Rate Class	Applied to Class					
<b>Residential</b>	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004400	3.500%	0.000154	0.004554	
Rate Class	Applied to Class					
<b>General Service Less Than 50 kW</b>	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004100	3.500%	0.000144	0.004244	
Rate Class	Applied to Class					
<b>General Service 50 to 4,999 kW</b>	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.739000	3.500%	0.060865	1.799865	
Rate Class	Applied to Class					
<b>Unmetered Scattered Load</b>	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004100	3.500%	0.000144	0.004244	
Rate Class	Applied to Class					
<b>Sentinel Lighting</b>	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.299500	3.500%	0.045483	1.344983	
Rate Class	Applied to Class					
<b>Street Lighting</b>	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.266700	3.500%	0.044335	1.311035	



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## Applied For TX Connection General

Method of Application	Uniform Percentage				
Uniform Percentage	-2.200%				
Rate Class	Applied to Class				
<b>Residential</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003900	-2.200%	-0.000086	0.003814
Rate Class	Applied to Class				
<b>General Service Less Than 50 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003600	-2.200%	-0.000079	0.003521
Rate Class	Applied to Class				
<b>General Service 50 to 4,999 kW</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.518400	-2.200%	-0.033405	1.484995
Rate Class	Applied to Class				
<b>Unmetered Scattered Load</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003600	-2.200%	-0.000079	0.003521
Rate Class	Applied to Class				
<b>Sentinel Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.119000	-2.200%	-0.024618	1.094382
Rate Class	Applied to Class				
<b>Street Lighting</b>	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.108300	-2.200%	-0.024383	1.083917



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## Applied For Monthly Rates and Charges General

Rate Class		
Residential		
Rate Description	Metric	Rate
Service Charge	\$	15.34
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0138
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	(0.00006)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kWh	0.00050
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kWh	(0.00039)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

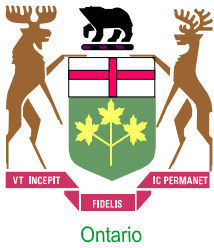
Rate Class		
General Service Less Than 50 kW		
Rate Description	Metric	Rate
Service Charge	\$	36.62
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0084
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	(0.00004)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kWh	0.00030
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kWh	(0.00045)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class		
General Service 50 to 4,999 kW		
Rate Description	Metric	Rate
Service Charge	\$	502.91
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kW	1.4560
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.00849)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kW	0.06020
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kW	(0.34234)
Retail Transmission Rate – Network Service Rate	\$/kW	1.7999
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4850
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class		
Unmetered Scattered Load		
Rate Description	Metric	Rate
Service Charge (per connection)	\$	18.06
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	(0.00009)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kWh	0.00060
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kWh	(0.00017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

Rate Class		
Sentinel Lighting		
Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.27
Distribution Volumetric Rate	\$/kW	14.8029
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.06680)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kW	0.35580
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kW	(0.16976)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3450
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0944
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

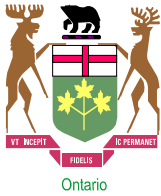
Rate Class		
Street Lighting		
Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.16
Distribution Volumetric Rate	\$/kW	12.7330
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.06377)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kW	0.33870
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kW	(0.19179)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3110
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0639
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



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## Current and Applied For Loss Factors

LOSS FACTORS	Current
Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0585
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0585
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0480
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0480



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## Summary of Changes To General Service Charge and Distribution Volumetric Charge

	Fixed (\$)	Volumetric \$/kWh
<b>Residential</b>		
<b>Current Tariff Distribution Rates</b>	<b>16.21</b>	<b>0.0161</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meter Funding Adder	-1.00	0.0000
Low Voltage Volumetric Charge	0.00	-0.0024
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-1.00</b>	<b>-0.0024</b>
<b>Current Base Distribution Rates</b>	<b>15.21</b>	<b>0.0137</b>
Rate Rebalancing Adjustments		
K-Factor Adjustment	-0.05	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.05</b>	<b>0.0000</b>
Price Cap Adjustments		
Price Cap Adjustment	0.18	0.0002
<b>Total Price Cap Adjustments</b>	<b>0.18</b>	<b>0.0002</b>
<b>Applied For Base Distribution Rates</b>	<b>15.34</b>	<b>0.0138</b>
<b>Applied For Tariff Distribution Rates</b>	<b>15.34</b>	<b>0.0138</b>
	0.00	0.0000

	Fixed (\$)	Volumetric \$/kWh
<b>General Service Less Than 50 kW</b>		
<b>Current Tariff Rates</b>	<b>37.31</b>	<b>0.0104</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meter Funding Adder	-1.00	0.0000
Low Voltage Volumetric Charge	0.00	-0.0021
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-1.00</b>	<b>-0.0021</b>
<b>Current Base Distribution Rates</b>	<b>36.31</b>	<b>0.01</b>
Rate Rebalancing Adjustments		
K-Factor Adjustment	-0.12	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.12</b>	<b>0.0000</b>
Price Cap Adjustments		
Price Cap Adjustment	0.43	0.0001
<b>Total Price Cap Adjustments</b>	<b>0.43</b>	<b>0.0001</b>
<b>Applied For Base Distribution Rates</b>	<b>36.62</b>	<b>0.0084</b>
<b>Applied For Tariff Distribution Rates</b>	<b>36.62</b>	<b>0.0084</b>
	0.00	0.0000



	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$/kW
<b>Current Tariff Rates</b>	<b>515.32</b>	<b>2.3284</b>
Less: Rate Adders Embedded in Tariff Rates		
Smart Meter Funding Adder	-1.00	0.0000
Low Voltage Volumetric Charge	0.00	-0.8393
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>-1.00</b>	<b>-0.8393</b>
<b>Current Base Distribution Rates</b>	<b>514.32</b>	<b>1.49</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio Adjustment	-15.63	-0.0453
K-Factor Adjustment	-1.65	-0.0048
<b>Total Rate Rebalancing Adjustments</b>	<b>-17.28</b>	<b>-0.0501</b>
Price Cap Adjustments		
Price Cap Adjustment	5.87	0.0170
<b>Total Price Cap Adjustments</b>	<b>5.87</b>	<b>0.0170</b>
<b>Applied For Base Distribution Rates</b>	<b>502.91</b>	<b>1.4560</b>
<b>Applied For Tariff Distribution Rates</b>	<b>502.91</b>	<b>1.4560</b>
	0.00	0.0000

	Fixed	Volumetric
<b>Unmetered Scattered Load</b>	(\$)	\$/kWh
<b>Current Tariff Rates</b>	<b>17.91</b>	<b>0.0102</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.0021
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.0021</b>
<b>Current Base Distribution Rates</b>	<b>17.91</b>	<b>0.01</b>
Rate Rebalancing Adjustments		
K-Factor Adjustment	-0.06	0.0000
<b>Total Rate Rebalancing Adjustments</b>	<b>-0.06</b>	<b>0.0000</b>
Price Cap Adjustments		
Price Cap Adjustment	0.21	0.0001
<b>Total Price Cap Adjustments</b>	<b>0.21</b>	<b>0.0001</b>
<b>Applied For Base Distribution Rates</b>	<b>18.06</b>	<b>0.0082</b>
<b>Applied For Tariff Distribution Rates</b>	<b>18.06</b>	<b>0.0082</b>
	0.00	0.0000

	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	\$/kW
<b>Current Tariff Rates</b>	<b>3.62</b>	<b>13.2273</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.6624
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.6624</b>
<b>Current Base Distribution Rates</b>	<b>3.62</b>	<b>12.56</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio Adjustment	0.61	2.1056
K-Factor Adjustment	-0.01	-0.0402
<b>Total Rate Rebalancing Adjustments</b>	<b>0.60</b>	<b>2.0654</b>
Price Cap Adjustments		
Price Cap Adjustment	0.05	0.1726
<b>Total Price Cap Adjustments</b>	<b>0.05</b>	<b>0.1726</b>
<b>Applied For Base Distribution Rates</b>	<b>4.27</b>	<b>14.8029</b>
<b>Applied For Tariff Distribution Rates</b>	<b>4.27</b>	<b>14.8029</b>
	0.00	0.0000

	Fixed	Volumetric
<b>Street Lighting</b>	(\$)	\$/kW
<b>Current Tariff Rates</b>	<b>3.46</b>	<b>11.2446</b>
Less: Rate Adders Embedded in Tariff Rates		
Low Voltage Volumetric Charge	0.00	-0.6488
<b>Total: Rate Adders Embedded in Tariff Rates</b>	<b>0.00</b>	<b>-0.6488</b>
<b>Current Base Distribution Rates</b>	<b>3.46</b>	<b>10.60</b>
Rate Rebalancing Adjustments		
Revenue Cost Ratio Adjustment	0.66	2.0226
K-Factor Adjustment	-0.01	-0.0339
<b>Total Rate Rebalancing Adjustments</b>	<b>0.65</b>	<b>1.9887</b>
Price Cap Adjustments		
Price Cap Adjustment	0.05	0.1485
<b>Total Price Cap Adjustments</b>	<b>0.05</b>	<b>0.1485</b>
<b>Applied For Base Distribution Rates</b>	<b>4.11</b>	<b>12.5845</b>
<b>Applied For Tariff Distribution Rates</b>	<b>4.16</b>	<b>12.7330</b>
	0.00	0.0000



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## Summary of Changes To Tariff Rate Adders

	Fixed	Volumetric
<b>Residential</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>Residential</b>	(\$)	\$/kWh
<b>Proposed Tariff Rates Adders</b>		
Smart Meter Funding Adder	2.00	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>2.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service Less Than 50 kW</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>General Service Less Than 50 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Adders</b>		
Smart Meter Funding Adder	2.00	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>2.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$

	Fixed	Volumetric
<b>General Service 50 to 4,999 kW</b>	(\$)	\$
<b>Proposed Tariff Rates Adders</b>		
Smart Meter Funding Adder	2.00	0.0000
<b>Total Proposed Tariff Rates Adders</b>	<b>2.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Unmetered Scattered Load</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>Unmetered Scattered Load</b>	(\$)	0
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	\$/kWh

	Fixed	Volumetric
<b>Sentinel Lighting</b>	(\$)	0
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>

	Fixed	Volumetric
<b>Street Lighting</b>	(\$)	0

	Fixed	Volumetric
<b>Street Lighting</b>	(\$)	\$/kW
<b>Proposed Tariff Rates Adders</b>		
<b>Total Proposed Tariff Rates Adders</b>	<b>0.00</b>	<b>0.0000</b>



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## Summary of Changes To Tariff Rate Riders

	Fixed (\$)	Volumetric \$/kWh
<b>Residential</b>		
<b>Current Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	0.0005
Foregone Distribution Revenue Rate Rider	0.27	0.0006
<b>Total Current Tariff Rates Riders</b>	<b>0.27</b>	<b>0.0011</b>

	Fixed (\$)	Volumetric \$/kWh
<b>Residential</b>		
<b>Proposed Tariff Rates Riders</b>		
Tax Change Rate Rider	0.00	-0.0001
Deferral Account Rate Rider One	0.00	0.0005
Deferral Account Rate Rider Two	0.00	-0.0004
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>0.0001</b>

	Fixed (\$)	Volumetric \$/kWh
<b>General Service Less Than 50 kW</b>		
<b>Current Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	0.0003
Foregone Distribution Revenue Rate Rider	1.45	0.0001
<b>Total Current Tariff Rates Riders</b>	<b>1.45</b>	<b>0.0004</b>

	Fixed (\$)	Volumetric \$/kWh
<b>General Service Less Than 50 kW</b>		
<b>Proposed Tariff Rates Riders</b>		
Tax Change Rate Rider	0.00	-0.0000
Deferral Account Rate Rider One	0.00	0.0003
Deferral Account Rate Rider Two	0.00	-0.0005
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>-0.0002</b>

	Fixed (\$)	Volumetric \$/kWh
<b>General Service 50 to 4,999 kW</b>		
<b>Current Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	0.0602
Foregone Distribution Revenue Rate Rider	3.16	-0.0645
<b>Total Current Tariff Rates Riders</b>	<b>3.16</b>	<b>-0.0043</b>

	Fixed (\$)	Volumetric \$/kWh
<b>General Service 50 to 4,999 kW</b>		
<b>Proposed Tariff Rates Riders</b>		
Tax Change Rate Rider	0.00	-0.0085
Deferral Account Rate Rider One	0.00	0.0602
Deferral Account Rate Rider Two	0.00	-0.3423
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>-0.2906</b>

	Fixed	Volumetric
	(\$)	\$/kWh
<b>Unmetered Scattered Load</b>		
<b>Current Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	0.0006
Foregone Distribution Revenue Rate Rider	0.60	0.0001
<b>Total Current Tariff Rates Riders</b>	<b>0.60</b>	<b>0.0007</b>

	Fixed	Volumetric
	(\$)	0
<b>Unmetered Scattered Load</b>		
<b>Proposed Tariff Rates Riders</b>		
Tax Change Rate Rider	0.00	-0.0001
Deferral Account Rate Rider One	0.00	0.0006
Deferral Account Rate Rider Two	0.00	-0.0002
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>0.0003</b>

	Fixed	Volumetric
	(\$)	\$/kWh
<b>Sentinel Lighting</b>		
<b>Current Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	0.3558
Foregone Distribution Revenue Rate Rider	0.47	1.6184
<b>Total Current Tariff Rates Riders</b>	<b>0.47</b>	<b>1.9742</b>

	Fixed	Volumetric
	(\$)	0
<b>Sentinel Lighting</b>		
<b>Proposed Tariff Rates Riders</b>		
Tax Change Rate Rider	0.00	-0.0668
Deferral Account Rate Rider One	0.00	0.3558
Deferral Account Rate Rider Two	0.00	-0.1698
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>0.1192</b>

	Fixed	Volumetric
	(\$)	0
<b>Street Lighting</b>		
<b>Current Tariff Rates Riders</b>		
Deferral Account Rate Rider	0.00	0.3387
Foregone Distribution Revenue Rate Rider	0.52	1.5503
<b>Total Current Tariff Rates Riders</b>	<b>0.52</b>	<b>1.8890</b>

	Fixed	Volumetric
	(\$)	\$/kW
<b>Street Lighting</b>		
<b>Proposed Tariff Rates Riders</b>		
Tax Change Rate Rider	0.00	-0.0638
Deferral Account Rate Rider One	0.00	0.3387
Deferral Account Rate Rider Two	0.00	-0.1918
<b>Total Proposed Tariff Rates Riders</b>	<b>0.00</b>	<b>0.0831</b>



Name of LDC: Lakeland Power Distribution Limited  
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## Calculation of Bill Impacts

### Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	3.46	4.16
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	0.52	-
Distribution Volumetric Rate	\$/kW	11.2446	12.7330
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.6488
Distribution Volumetric Rate Rider(s)	\$/kW	1.8890	0.0831
Retail Transmission Rate – Network Service Rate	\$/kW	1.2667	1.3110
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1083	1.0839
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>37</b>	<b>kWh</b>	<b>0.10</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	<b>50.7%</b>

**Loss Factor 1.0585**

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0570	2.28	40	0.0570	2.28	0.00	0.0%	24.70%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>2.28</b>			<b>2.28</b>	<b>0.00</b>	<b>0.0%</b>	<b>24.70%</b>
Service Charge	1	3.46	3.46	1	4.16	4.16	0.70	20.2%	45.07%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Service Charge Rate Rider(s)	1	0.52	0.52	1	0.00	0.00	-0.52	(100.0)%	0.00%
Distribution Volumetric Rate	0.10	11.2446	1.12	0.10	12.7330	1.27	0.15	13.4%	13.76%
Distribution Volumetric Rate Adder(s)	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.6488	0.06	0.06	0.0%	0.65%
Distribution Volumetric Rate Rider(s)	0.10	1.8890	0.19	0.10	0.0831	0.01	-0.18	(94.7)%	0.11%
<b>Total: Distribution</b>			<b>5.29</b>			<b>5.50</b>	<b>0.21</b>	<b>4.0%</b>	<b>59.59%</b>
Retail Transmission Rate – Network Service Rate	0.10	1.2667	0.13	0.10	1.3110	0.13	0.00	0.0%	1.41%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1083	0.11	0.10	1.0839	0.11	0.00	0.0%	1.19%
<b>Total: Retail Transmission</b>			<b>0.24</b>			<b>0.24</b>	<b>0.00</b>	<b>0.0%</b>	<b>2.60%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>5.53</b>			<b>5.74</b>	<b>0.21</b>	<b>3.8%</b>	<b>62.19%</b>
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	2.28%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	0.54%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.71%
<b>Sub-Total: Regulatory</b>			<b>0.51</b>			<b>0.51</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.53%</b>
Debt Retirement Charge (DRC)	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	2.82%
<b>Total Bill before Taxes</b>			<b>8.58</b>			<b>8.79</b>	<b>0.21</b>	<b>2.4%</b>	<b>95.23%</b>
GST	8.58	5%	0.43	8.79	5%	0.44	0.01	2.3%	4.77%
<b>Total Bill</b>			<b>9.01</b>			<b>9.23</b>	<b>0.22</b>	<b>2.4%</b>	<b>100.00%</b>

**Rate Class Threshold Test**

**Street Lighting**

	kWh	37	73	110	146	183
Loss Factor Adjusted kWh		40	78	117	155	194
kWh		0.10	0.20	0.30	0.40	0.50
Load Factor		50.7%	50.0%	50.3%	50.0%	50.2%

**Energy**

Applied For Bill	\$ 2.28	\$ 4.45	\$ 6.67	\$ 8.84	\$ 11.06
Current Bill	\$ 2.28	\$ 4.45	\$ 6.67	\$ 8.84	\$ 11.06
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.7%	32.5%	36.6%	39.0%	40.6%

**Distribution**

Applied For Bill	\$ 5.50	\$ 6.86	\$ 8.19	\$ 9.54	\$ 10.89
Current Bill	\$ 5.29	\$ 6.61	\$ 7.92	\$ 9.24	\$ 10.54
\$ Impact	\$ 0.21	\$ 0.25	\$ 0.27	\$ 0.30	\$ 0.35
% Impact	4.0%	3.8%	3.4%	3.2%	3.3%
% of Total Bill	59.6%	50.0%	44.9%	42.0%	40.0%

**Retail Transmission**

Applied For Bill	\$ 0.24	\$ 0.48	\$ 0.72	\$ 0.95	\$ 1.20
Current Bill	\$ 0.24	\$ 0.47	\$ 0.71	\$ 0.95	\$ 1.18
\$ Impact	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.02
% Impact	0.0%	2.1%	1.4%	0.0%	1.7%
% of Total Bill	2.6%	3.5%	3.9%	4.2%	4.4%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 5.74	\$ 7.34	\$ 8.91	\$ 10.49	\$ 12.09
Current Bill	\$ 5.01	\$ 6.56	\$ 8.11	\$ 9.67	\$ 11.20
\$ Impact	\$ 0.73	\$ 0.78	\$ 0.80	\$ 0.82	\$ 0.89
% Impact	14.6%	11.9%	9.9%	8.5%	7.9%
% of Total Bill	62.2%	53.5%	48.9%	46.2%	44.4%

**Regulatory**

Applied For Bill	\$ 0.51	\$ 0.76	\$ 1.01	\$ 1.26	\$ 1.51
Current Bill	\$ 0.51	\$ 0.76	\$ 1.01	\$ 1.26	\$ 1.51
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.5%	5.5%	5.5%	5.6%	5.5%

**Debt Retirement Charge**

Applied For Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
Current Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	2.8%	3.7%	4.2%	4.5%	4.7%

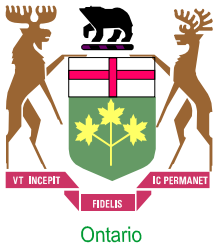
**GST**

Applied For Bill	\$ 0.44	\$ 0.65	\$ 0.87	\$ 1.08	\$ 1.30
Current Bill	\$ 0.40	\$ 0.61	\$ 0.83	\$ 1.04	\$ 1.25
\$ Impact	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.05
% Impact	10.0%	6.6%	4.8%	3.8%	4.0%
% of Total Bill	4.8%	4.7%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 9.23	\$ 13.71	\$ 18.23	\$ 22.69	\$ 27.24
Current Bill	\$ 8.46	\$ 12.89	\$ 17.39	\$ 21.83	\$ 26.30
\$ Impact	\$ 0.77	\$ 0.82	\$ 0.84	\$ 0.86	\$ 0.94
% Impact	9.1%	6.4%	4.8%	3.9%	3.6%

Rounding Current -0.550000



**Name of LDC:** Lakeland Power Distribution Limited  
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## Current and Applied For Allowances

<b>Allowances</b>	Metric	Current
Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.60)
Primary Metering Allowance for transformer losses - applied to measured demand and energy	%	(1.00)
	\$/kW	







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## Current and Applied For Retail Service Charges

<b>Retail Service Charges (if applicable)</b>	Metric	Current
Retail Service Charges refer to services provided by a distributor to retailers or customers related to the supply of competitive electricity		
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)
<b>Service Transaction Requests (STR)</b>		
Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

# **APPENDIX D**

# Lakeland Power Distribution Limited

## CURRENT TARIFF OF RATES AND CHARGES

### CURRENT MONTHLY RATES AND CHARGES

#### Residential

Service Charge	\$	16.21
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.27000
Distribution Volumetric Rate	\$/kWh	0.0161
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kWh	0.00050
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kWh	0.00060
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### General Service Less Than 50 kW

Service Charge	\$	37.31
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	1.45000
Distribution Volumetric Rate	\$/kWh	0.0104
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kWh	0.00030
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kWh	0.00010
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### General Service 50 to 4,999 kW

Service Charge	\$	515.32
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	3.16000
Distribution Volumetric Rate	\$/kW	2.3284
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kW	0.06020
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kW	(0.06450)
Retail Transmission Rate – Network Service Rate	\$/kW	1.7390
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5184
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

#### Unmetered Scattered Load

Service Charge (per connection)	\$	17.91
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.60000
Distribution Volumetric Rate	\$/kWh	0.0102
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kWh	0.00060
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kWh	0.00010
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Sentinel Lighting

Service Charge (per connection)	\$	3.62
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.47000
Distribution Volumetric Rate	\$/kW	13.2273
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kW	0.35580
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kW	1.61840
Retail Transmission Rate – Network Service Rate	\$/kW	1.2995
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1190
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## Street Lighting

Service Charge (per connection)	\$	3.46
Service Charge Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$	0.52000
Distribution Volumetric Rate	\$/kW	11.2446
Distribution Volumetric Deferral Account Rate Rider – effective until April 30, 2011	\$/kW	0.33870
Distribution Volumetric Foregone Distribution Revenue Rate Rider – effective until April 30, 2010	\$/kW	1.55030
Retail Transmission Rate – Network Service Rate	\$/kW	1.2667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1083
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

## CURRENT SPECIFIC SERVICE CHARGES

### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Returned cheque charge (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

### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00

### Other

Temporary service install & remove - overhead - no transformer	\$	500.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

## Allowances

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

**Current Retail Service Charges (if applicable)****Retail Service Charges (if applicable)**

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)

**Service Transaction Requests (STR)**

Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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)	\$	2.00

**LOSS FACTORS**

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0585
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0585
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0480
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0480

**Lakeland Power Distribution Limited**  
**TARIFF OF RATES AND CHARGES**  
**Effective May 1, 2010**

EB-2009-0234

MONTHLY RATES AND CHARGES

**Applied For Monthly Rates and Charges General**

**Residential**

Service Charge	\$	15.34
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0138
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	(0.00010)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kWh	0.00050
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kWh	(0.00039)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

**General Service Less Than 50 kW**

Service Charge	\$	36.62
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0084
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	0.00000
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kWh	0.00030
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kWh	(0.00045)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

**General Service 50 to 4,999 kW**

Service Charge	\$	502.91
Service Charge Smart Meter Funding Adder	\$	2.00
Distribution Volumetric Rate	\$/kW	1.4560
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.00850)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kW	0.06020
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kW	(0.34234)
Retail Transmission Rate – Network Service Rate	\$/kW	1.7999
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.4850
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

**Unmetered Scattered Load**

Service Charge (per connection)	\$	18.06
Distribution Volumetric Rate	\$/kWh	0.0082
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kWh	(0.00010)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kWh	0.00060
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kWh	(0.00017)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0035
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Sentinel Lighting

Service Charge (per connection)	\$	4.27
Distribution Volumetric Rate	\$/kW	14.8029
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.06680)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kW	0.35580
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kW	(0.16976)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3450
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0944
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Street Lighting

Service Charge (per connection)	\$	4.16
Distribution Volumetric Rate	\$/kW	12.7330
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Tax Change Rate Rider – effective until April 30, 2011	\$/kW	(0.06380)
Distribution Volumetric Deferral Account Rate Rider One – effective until April 30, 2011	\$/kW	0.33870
Distribution Volumetric Deferral Account Rate Rider Two – effective until April 30, 2011	\$/kW	(0.19179)
Retail Transmission Rate – Network Service Rate	\$/kW	1.3110
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.0839
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

### Specific Service Charges

#### Customer Administration

Arrears certificate	\$	15.00
Statement of account	\$	15.00
Request for other billing information	\$	15.00
Income tax letter	\$	15.00
Returned cheque charge (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

#### Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge - no disconnection	\$	30.00
Collection of account charge - no disconnection - after regular hours	\$	165.00
Disconnect/Reconnect at meter - during regular hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole - during regular hours	\$	185.00
Disconnect/Reconnect at pole - after regular hours	\$	415.00

#### Other

Temporary service install & remove - overhead - no transformer	\$	500.00
Install/Remove load control device - during regular hours	\$	65.00
Install/Remove load control device - after regular hours	\$	185.00
Specific Charge for Access to the Power Poles \$/pole/year	\$	22.35

### Allowances

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



**Retail Service Charges (if applicable)****Retail Service Charges (if applicable)**

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.50
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.	0.30
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.	(0.30)

**Service Transaction Requests (STR)**

Request fee, per request, applied to the requesting party	\$	0.25
Processing fee, per request, applied to the requesting party	\$	0.50
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		no charge
Up to twice a year		
More than twice a year, per request (plus incremental delivery costs)	\$	2.00

**LOSS FACTORS**

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0585
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0585
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0480
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0480

# **APPENDIX E**

Name of LDC: Lakeland Power Distribution Limited

File Number: EB-2009-0234

Effective Date: May 1, 2010

**Residential**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	16.21	15.34
Service Charge Rate Adder(s)	\$	-	2.00
Service Charge Rate Rider(s)	\$	0.27	-
Distribution Volumetric Rate	\$/kWh	0.0161	0.0138
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0024
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0011	0.0001
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0044	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039	0.0038
Retail Transmission Rate – Low Voltage Service Rate	\$/kWh	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>800 kWh</b>	<b>- kW</b>
<b>RPP Tier One</b>	<b>600 kWh</b>	<b>Load Factor</b>

**Loss Factor 1.0585**

Residential	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0570	34.20	600	0.0570	34.20	0.00	0.0%	32.78%
Energy Second Tier (kWh)	247	0.0660	16.30	247	0.0660	16.30	0.00	0.0%	15.63%
<b>Sub-Total: Energy</b>			<b>50.50</b>			<b>50.50</b>	<b>0.00</b>	<b>0.0%</b>	<b>48.41%</b>
Service Charge	1	16.21	16.21	1	15.34	15.34	-0.87	(5.4)%	14.70%
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.00	2.00	2.00	0.0%	1.92%
Distribution Volumetric Rate	800	0.0161	12.88	800	0.0138	11.04	-1.84	(14.3)%	10.58%
Distribution Volumetric Rate Adder(s)	800	0.0000	0.00	800	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	800	0.0000	0.00	800	0.0024	1.92	1.92	0.0%	1.84%
Distribution Volumetric Rate Rider(s)	800	0.0011	0.88	800	0.0001	0.08	-0.80	(90.9)%	0.08%
<b>Total: Distribution</b>			<b>30.24</b>			<b>30.38</b>	<b>0.14</b>	<b>0.5%</b>	<b>29.12%</b>
Retail Transmission Rate – Network Service Rate	847	0.0044	3.73	847	0.0046	3.90	0.17	4.6%	3.74%
Retail Transmission Rate – Line and Transformation Connection Service Rate	847	0.0039	3.30	847	0.0038	3.22	-0.08	(2.4)%	3.09%
Retail Transmission Rate – Low Voltage Volumetric Rate	847	0.0000	0.00	847	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>7.03</b>			<b>7.12</b>	<b>0.09</b>	<b>1.3%</b>	<b>6.83%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>37.27</b>			<b>37.50</b>	<b>0.23</b>	<b>0.6%</b>	<b>35.95%</b>
Wholesale Market Service Rate	847	0.0052	4.40	847	0.0052	4.40	0.00	0.0%	4.22%
Rural Rate Protection Charge	847	0.0013	1.10	847	0.0013	1.10	0.00	0.0%	1.05%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.24%
<b>Sub-Total: Regulatory</b>			<b>5.75</b>			<b>5.75</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.51%</b>
Debt Retirement Charge (DRC)	800	0.00700	5.60	800	0.00700	5.60	0.00	0.0%	5.37%
<b>Total Bill before Taxes</b>			<b>99.12</b>			<b>99.35</b>	<b>0.23</b>	<b>0.2%</b>	<b>95.24%</b>
GST	99.12	5%	4.96	99.35	5%	4.97	0.01	0.2%	4.76%
<b>Total Bill</b>			<b>104.08</b>			<b>104.32</b>	<b>0.24</b>	<b>0.2%</b>	<b>100.00%</b>

**Residential**

	kWh	250	600	800	1,400	2,250
Loss Factor Adjusted	kWh	265	636	847	1,482	2,382
	kW					
	Load Factor					

**Energy**

Applied For Bill	\$ 15.11	\$ 36.58	\$ 50.50	\$ 92.41	\$ 151.81
Current Bill	\$ 15.11	\$ 36.58	\$ 50.50	\$ 92.41	\$ 151.81
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	33.9%	44.9%	48.4%	53.5%	56.2%

**Distribution**

Applied For Bill	\$ 21.40	\$ 27.09	\$ 30.34	\$ 40.09	\$ 53.90
Current Bill	\$ 20.78	\$ 26.80	\$ 30.24	\$ 40.56	\$ 55.18
\$ Impact	\$ 0.62	\$ 0.29	\$ 0.10	-\$ 0.47	-\$ 1.28
% Impact	3.0%	1.1%	0.3%	-1.2%	-2.3%
% of Total Bill	48.0%	33.2%	29.1%	23.2%	20.0%

**Retail Transmission**

Applied For Bill	\$ 2.23	\$ 5.35	\$ 7.12	\$ 12.45	\$ 20.01
Current Bill	\$ 2.20	\$ 5.28	\$ 7.03	\$ 12.30	\$ 19.77
\$ Impact	\$ 0.03	\$ 0.07	\$ 0.09	\$ 0.15	\$ 0.24
% Impact	1.4%	1.3%	1.3%	1.2%	1.2%
% of Total Bill	5.0%	6.6%	6.8%	7.2%	7.4%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 23.63	\$ 32.44	\$ 37.46	\$ 52.54	\$ 73.91
Current Bill	\$ 22.98	\$ 32.08	\$ 37.27	\$ 52.86	\$ 74.95
\$ Impact	\$ 0.65	\$ 0.36	\$ 0.19	-\$ 0.32	-\$ 1.04
% Impact	2.8%	1.1%	0.5%	-0.6%	-1.4%
% of Total Bill	53.0%	39.8%	35.9%	30.4%	27.4%

**Regulatory**

Applied For Bill	\$ 1.97	\$ 4.39	\$ 5.75	\$ 9.89	\$ 15.74
Current Bill	\$ 1.97	\$ 4.39	\$ 5.75	\$ 9.89	\$ 15.74
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.4%	5.4%	5.5%	5.7%	5.8%

**Debt Retirement Charge**

Applied For Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75
Current Bill	\$ 1.75	\$ 4.20	\$ 5.60	\$ 9.80	\$ 15.75
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.9%	5.2%	5.4%	5.7%	5.8%

**GST**

Applied For Bill	\$ 2.12	\$ 3.88	\$ 4.97	\$ 8.23	\$ 12.86
Current Bill	\$ 2.09	\$ 3.86	\$ 4.96	\$ 8.25	\$ 12.91
\$ Impact	\$ 0.03	\$ 0.02	\$ 0.01	-\$ 0.02	-\$ 0.05
% Impact	1.4%	0.5%	0.2%	-0.2%	-0.4%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 44.58	\$ 81.49	\$ 104.28	\$ 172.87	\$ 270.07
Current Bill	\$ 43.90	\$ 81.11	\$ 104.08	\$ 173.21	\$ 271.16
\$ Impact	\$ 0.68	\$ 0.38	\$ 0.20	-\$ 0.34	-\$ 1.09
% Impact	1.5%	0.5%	0.2%	-0.2%	-0.4%

Name of LDC: Lakeland Power Distribution Limited

File Number: EB-2009-0234

Effective Date: May 1, 2010

**General Service Less Than 50 kW**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	37.31	36.62
Service Charge Rate Adder(s)	\$	-	2.00
Service Charge Rate Rider(s)	\$	1.45	-
Distribution Volumetric Rate	\$/kWh	0.0104	0.0084
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0021
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0004	0.0002
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036	0.0035
Retail Transmission Rate – Low Voltage Service Rate	\$/kWh	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000</b>	<b>kWh</b>	<b>-</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	

**Loss Factor 1.0585**

General Service Less Than 50 kW				Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	17.21%			
Energy Second Tier (kWh)	1,368	0.0660	90.29	1,368	0.0660	90.29	0.00	0.0%	36.35%			
<b>Sub-Total: Energy</b>			<b>133.04</b>			<b>133.04</b>	<b>0.00</b>	<b>0.0%</b>	<b>53.56%</b>			
Service Charge	1	37.31	37.31	1	36.62	36.62	-0.69	(1.8)%	14.74%			
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.00	2.00	2.00	0.0%	0.81%			
Distribution Volumetric Rate	2,000	0.0104	20.80	2,000	0.0084	16.80	-4.00	(19.2)%	6.76%			
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%			
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0021	4.20	4.20	0.0%	1.69%			
Distribution Volumetric Rate Rider(s)	2,000	0.0004	0.80	2,000	-0.0002	-0.40	-1.20	(150.0)%	-0.16%			
<b>Total: Distribution</b>			<b>60.36</b>			<b>59.22</b>	<b>-1.14</b>	<b>(1.9)%</b>	<b>23.84%</b>			
Retail Transmission Rate – Network Service Rate	2,118	0.0041	8.68	2,118	0.0042	8.90	0.22	2.5%	3.58%			
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,118	0.0036	7.62	2,118	0.0035	7.41	-0.21	(2.8)%	2.98%			
Retail Transmission Rate – Low Voltage Volumetric Rate	2,118	0.0000	0.00	2,118	0.0000	0.00	0.00	0.0%	0.00%			
<b>Total: Retail Transmission</b>			<b>16.30</b>			<b>16.31</b>	<b>0.01</b>	<b>0.1%</b>	<b>6.57%</b>			
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>76.66</b>			<b>75.53</b>	<b>-1.13</b>	<b>(1.5)%</b>	<b>30.41%</b>			
Wholesale Market Service Rate	2,118	0.0052	11.01	2,118	0.0052	11.01	0.00	0.0%	4.43%			
Rural Rate Protection Charge	2,118	0.0013	2.75	2,118	0.0013	2.75	0.00	0.0%	1.11%			
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.10%			
<b>Sub-Total: Regulatory</b>			<b>14.01</b>			<b>14.01</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.64%</b>			
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	5.64%			
<b>Total Bill before Taxes</b>			<b>237.71</b>			<b>236.58</b>	<b>-1.13</b>	<b>(0.5)%</b>	<b>95.24%</b>			
GST	237.71	5%	11.89	236.58	5%	11.83	-0.06	(0.5)%	4.76%			
<b>Total Bill</b>			<b>249.60</b>			<b>248.41</b>	<b>-1.19</b>	<b>(0.5)%</b>	<b>100.00%</b>			

**General Service Less Than 50 kW**

	kWh	1,000	2,000	7,500	15,000	20,000
Loss Factor Adjusted kWh		1,059	2,118	7,939	15,878	21,171
kW						
Load Factor						

**Energy**

Applied For Bill	\$ 63.14	\$ 133.04	\$ 517.22	\$ 1,041.20	\$ 1,390.54
Current Bill	\$ 63.14	\$ 133.04	\$ 517.22	\$ 1,041.20	\$ 1,390.54
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	44.8%	53.6%	61.7%	63.4%	63.8%

**Distribution**

Applied For Bill	\$ 48.93	\$ 59.23	\$ 115.92	\$ 193.21	\$ 244.74
Current Bill	\$ 49.56	\$ 60.36	\$ 119.76	\$ 200.76	\$ 254.76
\$ Impact	-\$ 0.63	-\$ 1.13	-\$ 3.84	-\$ 7.55	-\$ 10.02
% Impact	-1.3%	-1.9%	-3.2%	-3.8%	-3.9%
% of Total Bill	34.7%	23.8%	13.8%	11.8%	11.2%

**Retail Transmission**

Applied For Bill	\$ 8.16	\$ 16.31	\$ 61.13	\$ 122.26	\$ 163.02
Current Bill	\$ 8.15	\$ 16.30	\$ 61.13	\$ 122.26	\$ 163.02
\$ Impact	\$ 0.01	\$ 0.01	\$ -	\$ -	\$ -
% Impact	0.1%	0.1%	0.0%	0.0%	0.0%
% of Total Bill	5.8%	6.6%	7.3%	7.4%	7.5%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 57.09	\$ 75.54	\$ 177.05	\$ 315.47	\$ 407.76
Current Bill	\$ 57.71	\$ 76.66	\$ 180.89	\$ 323.02	\$ 417.78
\$ Impact	-\$ 0.62	-\$ 1.12	-\$ 3.84	-\$ 7.55	-\$ 10.02
% Impact	-1.1%	-1.5%	-2.1%	-2.3%	-2.4%
% of Total Bill	40.5%	30.4%	21.1%	19.2%	18.7%

**Regulatory**

Applied For Bill	\$ 7.14	\$ 14.01	\$ 51.85	\$ 103.46	\$ 137.86
Current Bill	\$ 7.14	\$ 14.01	\$ 51.85	\$ 103.46	\$ 137.86
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.1%	5.6%	6.2%	6.3%	6.3%

**Debt Retirement Charge**

Applied For Bill	\$ 7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
Current Bill	\$ 7.00	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.0%	5.6%	6.3%	6.4%	6.4%

**GST**

Applied For Bill	\$ 6.72	\$ 11.83	\$ 39.93	\$ 78.26	\$ 103.81
Current Bill	\$ 6.75	\$ 11.89	\$ 40.12	\$ 78.63	\$ 104.31
\$ Impact	-\$ 0.03	-\$ 0.06	-\$ 0.19	-\$ 0.37	-\$ 0.50
% Impact	-0.4%	-0.5%	-0.5%	-0.5%	-0.5%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 141.09	\$ 248.42	\$ 838.55	\$ 1,643.39	\$ 2,179.97
Current Bill	\$ 141.74	\$ 249.60	\$ 842.58	\$ 1,651.31	\$ 2,190.49
\$ Impact	-\$ 0.65	-\$ 1.18	-\$ 4.03	-\$ 7.92	-\$ 10.52
% Impact	-0.5%	-0.5%	-0.5%	-0.5%	-0.5%

Name of LDC: Lakeland Power Distribution Limited  
 File Number: EB-2009-0234  
 Effective Date: May 1, 2010

**General Service 50 to 4,999 kW**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	515.32	502.91
Service Charge Rate Adder(s)	\$	-	2.00
Service Charge Rate Rider(s)	\$	3.16	-
Distribution Volumetric Rate	\$/kW	2.3284	1.4560
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.8393
Distribution Volumetric Rate Rider(s)	\$/kW	0.0043	0.2906
Retail Transmission Rate – Network Service Rate	\$/kW	1.7390	1.7999
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5184	1.4850
Retail Transmission Rate – Low Voltage Service Rate	\$/kW	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>995,000</b>	<b>kWh</b>	<b>2,480</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	<b>55.0%</b>

**Loss Factor 1.0585**

General Service 50 to 4,999 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	0.04%
Energy Second Tier (kWh)	1,052,458	0.0660	69,462.23	1,052,458	0.0660	69,462.23	0.00	0.0%	68.24%
<b>Sub-Total: Energy</b>			<b>69,504.98</b>			<b>69,504.98</b>	<b>0.00</b>	<b>0.0%</b>	<b>68.29%</b>
Service Charge	1	515.32	515.32	1	502.91	502.91	-12.41	(2.4)%	0.49%
Service Charge Rate Adder(s)	1	0.00	0.00	1	2.00	2.00	2.00	0.0%	0.00%
Distribution Volumetric Rate	2,480	2.3284	5,774.43	2,480	1.4560	3,610.88	-2,163.55	(37.5)%	3.55%
Distribution Volumetric Rate Adder(s)	2,480	0.0000	0.00	2,480	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,480	0.0000	0.00	2,480	0.8393	2,081.46	2,081.46	0.0%	2.04%
Distribution Volumetric Rate Rider(s)	2,480	-0.0043	-10.66	2,480	-0.2906	-720.69	-710.03	6660.7%	-0.71%
<b>Total: Distribution</b>			<b>6,282.25</b>			<b>5,476.56</b>	<b>-805.69</b>	<b>(12.8)%</b>	<b>5.38%</b>
Retail Transmission Rate – Network Service Rate	2,480	1.7390	4,312.72	2,480	1.7999	4,463.75	151.03	3.5%	4.39%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,480	1.5184	3,765.63	2,480	1.4850	3,682.80	-82.83	(2.2)%	3.62%
Retail Transmission Rate – Low Voltage Volumetric Rate	2,480	0.0000	0.00	2,480	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>8,078.35</b>			<b>8,146.55</b>	<b>68.20</b>	<b>0.8%</b>	<b>8.00%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>14,360.60</b>			<b>13,623.11</b>	<b>-737.49</b>	<b>(5.1)%</b>	<b>13.38%</b>
Wholesale Market Service Rate	1,053,208	0.0052	5,476.68	1,053,208	0.0052	5,476.68	0.00	0.0%	5.38%
Rural Rate Protection Charge	1,053,208	0.0013	1,369.17	1,053,208	0.0013	1,369.17	0.00	0.0%	1.35%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
<b>Sub-Total: Regulatory</b>			<b>6,846.10</b>			<b>6,846.10</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.73%</b>
Debt Retirement Charge (DRC)	995,000	0.00700	6,965.00	995,000	0.00700	6,965.00	0.00	0.0%	6.84%
<b>Total Bill before Taxes</b>			<b>97,676.68</b>			<b>96,939.19</b>	<b>-737.49</b>	<b>(0.8)%</b>	<b>95.24%</b>
GST	97,676.68	5%	4,883.83	96,939.19	5%	4,846.96	-36.87	(0.8)%	4.76%
<b>Total Bill</b>			<b>102,560.51</b>			<b>101,786.15</b>	<b>-774.36</b>	<b>(0.8)%</b>	<b>100.00%</b>

**General Service 50 to 4,999 kW**

	kWh	20,000	510,000	995,000	1,501,000	2,006,000
Loss Factor Adjusted kWh		21,171	539,836	1,053,208	1,588,809	2,123,352
	kW	50	1,270	2,480	3,740	5,000
	Load Factor	54.8%	55.0%	55.0%	55.0%	55.0%

**Energy**

Applied For Bill	\$ 1,390.54	\$ 35,622.43	\$ 69,504.98	\$ 104,854.64	\$ 140,134.48
Current Bill	\$ 1,390.54	\$ 35,622.43	\$ 69,504.98	\$ 104,854.64	\$ 140,134.48
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	54.3%	68.0%	68.3%	68.4%	68.5%

**Distribution**

Applied For Bill	\$ 605.14	\$ 3,050.83	\$ 5,476.48	\$ 8,002.36	\$ 10,528.24
Current Bill	\$ 634.68	\$ 3,470.09	\$ 6,282.25	\$ 9,210.62	\$ 12,138.98
\$ Impact	-\$ 29.54	-\$ 419.26	-\$ 805.77	-\$ 1,208.26	-\$ 1,610.74
% Impact	-4.7%	-12.1%	-12.8%	-13.1%	-13.3%
% of Total Bill	23.6%	5.8%	5.4%	5.2%	5.1%

**Retail Transmission**

Applied For Bill	\$ 164.25	\$ 4,171.82	\$ 8,146.55	\$ 12,285.53	\$ 16,424.50
Current Bill	\$ 162.87	\$ 4,136.90	\$ 8,078.35	\$ 12,182.68	\$ 16,287.00
\$ Impact	\$ 1.38	\$ 34.92	\$ 68.20	\$ 102.85	\$ 137.50
% Impact	0.8%	0.8%	0.8%	0.8%	0.8%
% of Total Bill	6.4%	8.0%	8.0%	8.0%	8.0%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 769.39	\$ 7,222.65	\$ 13,623.03	\$ 20,287.89	\$ 26,952.74
Current Bill	\$ 794.39	\$ 7,603.83	\$ 14,357.44	\$ 21,390.14	\$ 28,422.82
\$ Impact	-\$ 25.00	-\$ 381.18	-\$ 734.41	-\$ 1,102.25	-\$ 1,470.08
% Impact	-3.1%	-5.0%	-5.1%	-5.2%	-5.2%
% of Total Bill	30.1%	13.8%	13.4%	13.2%	13.2%

**Regulatory**

Applied For Bill	\$ 137.86	\$ 3,509.19	\$ 6,846.10	\$ 10,327.51	\$ 13,802.04
Current Bill	\$ 137.86	\$ 3,509.19	\$ 6,846.10	\$ 10,327.51	\$ 13,802.04
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.4%	6.7%	6.7%	6.7%	6.7%

**Debt Retirement Charge**

Applied For Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
Current Bill	\$ 140.00	\$ 3,570.00	\$ 6,965.00	\$ 10,507.00	\$ 14,042.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.5%	6.8%	6.8%	6.9%	6.9%

**GST**

Applied For Bill	\$ 121.89	\$ 2,496.21	\$ 4,846.96	\$ 7,298.85	\$ 9,746.56
Current Bill	\$ 123.14	\$ 2,515.27	\$ 4,883.68	\$ 7,353.96	\$ 9,820.07
\$ Impact	-\$ 1.25	-\$ 19.06	-\$ 36.72	-\$ 55.11	-\$ 73.51
% Impact	-1.0%	-0.8%	-0.8%	-0.7%	-0.7%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 2,559.68	\$ 52,420.48	\$ 101,786.07	\$ 153,275.89	\$ 204,677.82
Current Bill	\$ 2,585.93	\$ 52,820.72	\$ 102,557.20	\$ 154,433.25	\$ 206,221.41
\$ Impact	-\$ 26.25	-\$ 400.24	-\$ 771.13	-\$ 1,157.36	-\$ 1,543.59
% Impact	-1.0%	-0.8%	-0.8%	-0.7%	-0.7%



Name of LDC: Lakeland Power Distribution Limited

File Number: EB-2009-0234

Effective Date: May 1, 2010

**Unmetered Scattered Load**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	17.91	18.06
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	0.60	-
Distribution Volumetric Rate	\$/kWh	0.0102	0.0082
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	-	0.0021
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0007	0.0003
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0041	0.0042
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036	0.0035
Retail Transmission Rate – Low Voltage Service Rate	\$/kWh	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>2,000</b>	<b>kWh</b>	<b>0</b>	<b>kW</b>
<b>RPP Tier One</b>	<b>750</b>	<b>kWh</b>	<b>Load Factor</b>	

**Loss Factor 1.0585**

Unmetered Scattered Load	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0570	42.75	750	0.0570	42.75	0.00	0.0%	18.80%
Energy Second Tier (kWh)	1,368	0.0660	90.29	1,368	0.0660	90.29	0.00	0.0%	39.70%
<b>Sub-Total: Energy</b>			<b>133.04</b>			<b>133.04</b>	<b>0.00</b>	<b>0.0%</b>	<b>58.49%</b>
Service Charge	1	17.91	17.91	1	18.06	18.06	0.15	0.8%	7.94%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	2,000	0.0102	20.40	2,000	0.0082	16.40	-4.00	(19.6)%	7.21%
Distribution Volumetric Rate Adder(s)	2,000	0.0000	0.00	2,000	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	2,000	0.0000	0.00	2,000	0.0021	4.20	4.20	0.0%	1.85%
Distribution Volumetric Rate Rider(s)	2,000	0.0007	1.40	2,000	0.0003	0.60	-0.80	(57.1)%	0.26%
<b>Total: Distribution</b>			<b>40.31</b>			<b>39.26</b>	<b>-1.05</b>	<b>(2.6)%</b>	<b>17.26%</b>
Retail Transmission Rate – Network Service Rate	2,118	0.0041	8.68	2,118	0.0042	8.90	0.22	2.5%	3.91%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,118	0.0036	7.62	2,118	0.0035	7.41	-0.21	(2.8)%	3.26%
Retail Transmission Rate – Low Voltage Volumetric Rate	2,118	0.0000	0.00	2,118	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>16.30</b>			<b>16.31</b>	<b>0.01</b>	<b>0.1%</b>	<b>7.17%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>56.61</b>			<b>55.57</b>	<b>-1.04</b>	<b>(1.8)%</b>	<b>24.43%</b>
Wholesale Market Service Rate	2,118	0.0052	11.01	2,118	0.0052	11.01	0.00	0.0%	4.84%
Rural Rate Protection Charge	2,118	0.0013	2.75	2,118	0.0013	2.75	0.00	0.0%	1.21%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.11%
<b>Sub-Total: Regulatory</b>			<b>14.01</b>			<b>14.01</b>	<b>0.00</b>	<b>0.0%</b>	<b>6.16%</b>
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	6.16%
<b>Total Bill before Taxes</b>			<b>217.66</b>			<b>216.62</b>	<b>-1.04</b>	<b>(0.5)%</b>	<b>95.24%</b>
GST	217.66	5%	10.88	216.62	5%	10.83	-0.05	(0.5)%	4.76%
<b>Total Bill</b>			<b>228.54</b>			<b>227.45</b>	<b>-1.09</b>	<b>(0.5)%</b>	<b>100.00%</b>

**Unmetered Scattered Load**

	kWh	500	2,000	7,500	15,000	20,000
Loss Factor Adjusted kWh		530	2,118	7,939	15,878	21,171
	kW					
Load Factor						

**Energy**

Applied For Bill	\$ 30.21	\$ 133.04	\$ 517.22	\$ 1,041.20	\$ 1,390.54
Current Bill	\$ 30.21	\$ 133.04	\$ 517.22	\$ 1,041.20	\$ 1,390.54
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	44.3%	58.5%	63.1%	64.0%	64.2%

**Distribution**

Applied For Bill	\$ 23.38	\$ 39.33	\$ 97.83	\$ 177.60	\$ 230.78
Current Bill	\$ 23.96	\$ 40.31	\$ 100.26	\$ 182.01	\$ 236.51
\$ Impact	-\$ 0.58	-\$ 0.98	-\$ 2.43	-\$ 4.41	-\$ 5.73
% Impact	-2.4%	-2.4%	-2.4%	-2.4%	-2.4%
% of Total Bill	34.3%	17.3%	11.9%	10.9%	10.7%

**Retail Transmission**

Applied For Bill	\$ 4.09	\$ 16.31	\$ 61.13	\$ 122.26	\$ 163.02
Current Bill	\$ 4.08	\$ 16.30	\$ 61.13	\$ 122.26	\$ 163.02
\$ Impact	\$ 0.01	\$ 0.01	\$ -	\$ -	\$ -
% Impact	0.2%	0.1%	0.0%	0.0%	0.0%
% of Total Bill	6.0%	7.2%	7.5%	7.5%	7.5%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 27.47	\$ 55.64	\$ 158.96	\$ 299.86	\$ 393.80
Current Bill	\$ 28.04	\$ 56.61	\$ 161.39	\$ 304.27	\$ 399.53
\$ Impact	-\$ 0.57	-\$ 0.97	-\$ 2.43	-\$ 4.41	-\$ 5.73
% Impact	-2.0%	-1.7%	-1.5%	-1.4%	-1.4%
% of Total Bill	40.3%	24.5%	19.4%	18.4%	18.2%

**Regulatory**

Applied For Bill	\$ 3.70	\$ 14.01	\$ 51.85	\$ 103.46	\$ 137.86
Current Bill	\$ 3.70	\$ 14.01	\$ 51.85	\$ 103.46	\$ 137.86
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.4%	6.2%	6.3%	6.4%	6.4%

**Debt Retirement Charge**

Applied For Bill	\$ 3.50	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
Current Bill	\$ 3.50	\$ 14.00	\$ 52.50	\$ 105.00	\$ 140.00
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.1%	6.2%	6.4%	6.5%	6.5%

**GST**

Applied For Bill	\$ 3.24	\$ 10.83	\$ 39.03	\$ 77.48	\$ 103.11
Current Bill	\$ 3.27	\$ 10.88	\$ 39.15	\$ 77.70	\$ 103.40
\$ Impact	-\$ 0.03	-\$ 0.05	-\$ 0.12	-\$ 0.22	-\$ 0.29
% Impact	-0.9%	-0.5%	-0.3%	-0.3%	-0.3%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 68.12	\$ 227.52	\$ 819.56	\$ 1,627.00	\$ 2,165.31
Current Bill	\$ 68.72	\$ 228.54	\$ 822.11	\$ 1,631.63	\$ 2,171.33
\$ Impact	-\$ 0.60	-\$ 1.02	-\$ 2.55	-\$ 4.63	-\$ 6.02
% Impact	-0.9%	-0.4%	-0.3%	-0.3%	-0.3%

Name of LDC: Lakeland Power Distribution Limited

File Number: EB-2009-0234

Effective Date: May 1, 2010

**Sentinel Lighting**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	3.62	4.27
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	0.47	-
Distribution Volumetric Rate	\$/kW	13.2273	14.8029
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.6624
Distribution Volumetric Rate Rider(s)	\$/kW	1.9742	0.1192
Retail Transmission Rate – Network Service Rate	\$/kW	1.2995	1.3450
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1190	1.0944
Retail Transmission Rate – Low Voltage Service Rate	\$/kW	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>180 kWh</b>	<b>0.50 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor 49.3%</b>

**Loss Factor 1.0585**

Sentinel Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	191	0.0570	10.89	191	0.0570	10.89	0.00	0.0%	38.52%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>10.89</b>			<b>10.89</b>	<b>0.00</b>	<b>0.0%</b>	<b>38.52%</b>
Service Charge	1	3.62	3.62	1	4.27	4.27	0.65	18.0%	15.10%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.50	13.2273	6.61	0.50	14.8029	7.40	0.79	12.0%	26.18%
Distribution Volumetric Rate Adder(s)	0.50	0.0000	0.00	0.50	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.50	0.0000	0.00	0.50	0.6624	0.33	0.33	0.0%	1.17%
Distribution Volumetric Rate Rider(s)	0.50	1.9742	0.99	0.50	0.1192	0.06	-0.93	(93.9)%	0.21%
<b>Total: Distribution</b>			<b>11.69</b>			<b>12.06</b>	<b>0.37</b>	<b>3.2%</b>	<b>42.66%</b>
Retail Transmission Rate – Network Service Rate	0.50	1.2995	0.65	0.50	1.3450	0.67	0.02	3.1%	2.37%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.50	1.1190	0.56	0.50	1.0944	0.55	-0.01	(1.8)%	1.95%
Retail Transmission Rate – Low Voltage Volumetric Rate	0.50	0.0000	0.00	0.50	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>1.21</b>			<b>1.22</b>	<b>0.01</b>	<b>0.8%</b>	<b>4.32%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>12.90</b>			<b>13.28</b>	<b>0.38</b>	<b>2.9%</b>	<b>46.98%</b>
Wholesale Market Service Rate	191	0.0052	0.99	191	0.0052	0.99	0.00	0.0%	3.50%
Rural Rate Protection Charge	191	0.0013	0.25	191	0.0013	0.25	0.00	0.0%	0.88%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.88%
<b>Sub-Total: Regulatory</b>			<b>1.49</b>			<b>1.49</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.27%</b>
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	4.46%
<b>Total Bill before Taxes</b>			<b>26.54</b>			<b>26.92</b>	<b>0.38</b>	<b>1.4%</b>	<b>95.22%</b>
GST	26.54	5%	1.33	26.92	5%	1.35	0.02	1.5%	4.78%
<b>Total Bill</b>			<b>27.87</b>			<b>28.27</b>	<b>0.40</b>	<b>1.4%</b>	<b>100.00%</b>

## Sentinel Lighting

	kWh	70	130	180	270	360
Loss Factor Adjusted kWh		75	138	191	286	382
	kW	0.20	0.35	0.50	0.75	1.00
Load Factor		48.0%	50.9%	49.3%	49.3%	49.3%

## Energy

Applied For Bill	\$ 4.28	\$ 7.87	\$ 10.89	\$ 16.30	\$ 21.77
Current Bill	\$ 4.28	\$ 7.87	\$ 10.89	\$ 16.30	\$ 21.77
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	30.5%	36.6%	38.5%	40.8%	42.0%

## Distribution

Applied For Bill	\$ 7.38	\$ 9.72	\$ 12.06	\$ 15.96	\$ 19.85
Current Bill	\$ 7.13	\$ 9.41	\$ 11.69	\$ 15.49	\$ 19.29
\$ Impact	\$ 0.25	\$ 0.31	\$ 0.37	\$ 0.47	\$ 0.56
% Impact	3.5%	3.3%	3.2%	3.0%	2.9%
% of Total Bill	52.5%	45.1%	42.7%	39.9%	38.3%

## Retail Transmission

Applied For Bill	\$ 0.49	\$ 0.85	\$ 1.22	\$ 1.83	\$ 2.44
Current Bill	\$ 0.48	\$ 0.84	\$ 1.21	\$ 1.81	\$ 2.42
\$ Impact	\$ 0.01	\$ 0.01	\$ 0.01	\$ 0.02	\$ 0.02
% Impact	2.1%	1.2%	0.8%	1.1%	0.8%
% of Total Bill	3.5%	3.9%	4.3%	4.6%	4.7%

## Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 7.87	\$ 10.57	\$ 13.28	\$ 17.79	\$ 22.29
Current Bill	\$ 7.14	\$ 9.78	\$ 12.43	\$ 16.83	\$ 21.24
\$ Impact	\$ 0.73	\$ 0.79	\$ 0.85	\$ 0.96	\$ 1.05
% Impact	10.2%	8.1%	6.8%	5.7%	4.9%
% of Total Bill	56.0%	49.1%	47.0%	44.5%	43.0%

## Regulatory

Applied For Bill	\$ 0.74	\$ 1.15	\$ 1.49	\$ 2.11	\$ 2.74
Current Bill	\$ 0.74	\$ 1.15	\$ 1.49	\$ 2.11	\$ 2.74
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.3%	5.3%	5.3%	5.3%	5.3%

## Debt Retirement Charge

Applied For Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
Current Bill	\$ 0.49	\$ 0.91	\$ 1.26	\$ 1.89	\$ 2.52
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	3.5%	4.2%	4.5%	4.7%	4.9%

## GST

Applied For Bill	\$ 0.67	\$ 1.03	\$ 1.35	\$ 1.90	\$ 2.47
Current Bill	\$ 0.63	\$ 0.99	\$ 1.30	\$ 1.86	\$ 2.41
\$ Impact	\$ 0.04	\$ 0.04	\$ 0.05	\$ 0.04	\$ 0.06
% Impact	6.3%	4.0%	3.8%	2.2%	2.5%
% of Total Bill	4.8%	4.8%	4.8%	4.8%	4.8%

## Total Bill

Applied For Bill	\$ 14.05	\$ 21.53	\$ 28.27	\$ 39.99	\$ 51.79
Current Bill	\$ 13.28	\$ 20.70	\$ 27.37	\$ 38.99	\$ 50.68
\$ Impact	\$ 0.77	\$ 0.83	\$ 0.90	\$ 1.00	\$ 1.11
% Impact	5.8%	4.0%	3.3%	2.6%	2.2%

Name of LDC: Lakeland Power Distribution Limited

File Number: EB-2009-0234

Effective Date: May 1, 2010

**Street Lighting**

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	3.46	4.16
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	0.52	-
Distribution Volumetric Rate	\$/kW	11.2446	12.7330
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	-	0.6488
Distribution Volumetric Rate Rider(s)	\$/kW	1.8890	0.0831
Retail Transmission Rate – Network Service Rate	\$/kW	1.2667	1.3110
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1083	1.0839
Retail Transmission Rate – Low Voltage Service Rate	\$/kW	-	-
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

<b>Consumption</b>	<b>37 kWh</b>	<b>0.10 kW</b>
<b>RPP Tier One</b>	<b>750 kWh</b>	<b>Load Factor 50.7%</b>

**Loss Factor 1.0585**

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0570	2.28	40	0.0570	2.28	0.00	0.0%	24.70%
Energy Second Tier (kWh)	0	0.0660	0.00	0	0.0660	0.00	0.00	0.0%	0.00%
<b>Sub-Total: Energy</b>			<b>2.28</b>			<b>2.28</b>	<b>0.00</b>	<b>0.0%</b>	<b>24.70%</b>
Service Charge	1	3.46	3.46	1	4.16	4.16	0.70	20.2%	45.07%
Service Charge Rate Adder(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.10	11.2446	1.12	0.10	12.7330	1.27	0.15	13.4%	13.76%
Distribution Volumetric Rate Adder(s)	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.6488	0.06	0.06	0.0%	0.65%
Distribution Volumetric Rate Rider(s)	0.10	1.8890	0.19	0.10	0.0831	0.01	-0.18	(94.7)%	0.11%
<b>Total: Distribution</b>			<b>5.29</b>			<b>5.50</b>	<b>0.21</b>	<b>4.0%</b>	<b>59.59%</b>
Retail Transmission Rate – Network Service Rate	0.10	1.2667	0.13	0.10	1.3110	0.13	0.00	0.0%	1.41%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1083	0.11	0.10	1.0839	0.11	0.00	0.0%	1.19%
Retail Transmission Rate – Low Voltage Volumetric Rate	0.10	0.0000	0.00	0.10	0.0000	0.00	0.00	0.0%	0.00%
<b>Total: Retail Transmission</b>			<b>0.24</b>			<b>0.24</b>	<b>0.00</b>	<b>0.0%</b>	<b>2.60%</b>
<b>Sub-Total: Delivery (Distribution and Retail Transmission)</b>			<b>5.53</b>			<b>5.74</b>	<b>0.21</b>	<b>3.8%</b>	<b>62.19%</b>
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	2.28%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	0.54%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.71%
<b>Sub-Total: Regulatory</b>			<b>0.51</b>			<b>0.51</b>	<b>0.00</b>	<b>0.0%</b>	<b>5.53%</b>
Debt Retirement Charge (DRC)	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	2.82%
<b>Total Bill before Taxes</b>			<b>8.58</b>			<b>8.79</b>	<b>0.21</b>	<b>2.4%</b>	<b>95.23%</b>
GST	8.58	5%	0.43	8.79	5%	0.44	0.01	2.3%	4.77%
<b>Total Bill</b>			<b>9.01</b>			<b>9.23</b>	<b>0.22</b>	<b>2.4%</b>	<b>100.00%</b>

**Street Lighting**

	kWh	37	73	110	146	183
Loss Factor Adjusted	kWh	40	78	117	155	194
	kW	0.10	0.20	0.30	0.40	0.50
Load Factor		50.7%	50.0%	50.3%	50.0%	50.2%

**Energy**

Applied For Bill	\$ 2.28	\$ 4.45	\$ 6.67	\$ 8.84	\$ 11.06
Current Bill	\$ 2.28	\$ 4.45	\$ 6.67	\$ 8.84	\$ 11.06
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.7%	32.5%	36.6%	39.0%	40.6%

**Distribution**

Applied For Bill	\$ 5.50	\$ 6.86	\$ 8.19	\$ 9.54	\$ 10.89
Current Bill	\$ 5.29	\$ 6.61	\$ 7.92	\$ 9.24	\$ 10.54
\$ Impact	\$ 0.21	\$ 0.25	\$ 0.27	\$ 0.30	\$ 0.35
% Impact	4.0%	3.8%	3.4%	3.2%	3.3%
% of Total Bill	59.6%	50.0%	44.9%	42.0%	40.0%

**Retail Transmission**

Applied For Bill	\$ 0.24	\$ 0.48	\$ 0.72	\$ 0.95	\$ 1.20
Current Bill	\$ 0.24	\$ 0.47	\$ 0.71	\$ 0.95	\$ 1.18
\$ Impact	\$ -	\$ 0.01	\$ 0.01	\$ -	\$ 0.02
% Impact	0.0%	2.1%	1.4%	0.0%	1.7%
% of Total Bill	2.6%	3.5%	3.9%	4.2%	4.4%

**Delivery (Distribution and Retail Transmission)**

Applied For Bill	\$ 5.74	\$ 7.34	\$ 8.91	\$ 10.49	\$ 12.09
Current Bill	\$ 5.01	\$ 6.56	\$ 8.11	\$ 9.67	\$ 11.20
\$ Impact	\$ 0.73	\$ 0.78	\$ 0.80	\$ 0.82	\$ 0.89
% Impact	14.6%	11.9%	9.9%	8.5%	7.9%
% of Total Bill	62.2%	53.5%	48.9%	46.2%	44.4%

**Regulatory**

Applied For Bill	\$ 0.51	\$ 0.76	\$ 1.01	\$ 1.26	\$ 1.51
Current Bill	\$ 0.51	\$ 0.76	\$ 1.01	\$ 1.26	\$ 1.51
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	5.5%	5.5%	5.5%	5.6%	5.5%

**Debt Retirement Charge**

Applied For Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
Current Bill	\$ 0.26	\$ 0.51	\$ 0.77	\$ 1.02	\$ 1.28
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	2.8%	3.7%	4.2%	4.5%	4.7%

**GST**

Applied For Bill	\$ 0.44	\$ 0.65	\$ 0.87	\$ 1.08	\$ 1.30
Current Bill	\$ 0.40	\$ 0.61	\$ 0.83	\$ 1.04	\$ 1.25
\$ Impact	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.04	\$ 0.05
% Impact	10.0%	6.6%	4.8%	3.8%	4.0%
% of Total Bill	4.8%	4.7%	4.8%	4.8%	4.8%

**Total Bill**

Applied For Bill	\$ 9.23	\$ 13.71	\$ 18.23	\$ 22.69	\$ 27.24
Current Bill	\$ 8.46	\$ 12.89	\$ 17.39	\$ 21.83	\$ 26.30
\$ Impact	\$ 0.77	\$ 0.82	\$ 0.84	\$ 0.86	\$ 0.94
% Impact	9.1%	6.4%	4.8%	3.9%	3.6%