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October 1, 2010

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-2010-0096
2011 IRM3**

Lakeland Power Distribution Ltd is submitting its application for the 2011 Distribution Rates utilizing the 2011 IRM3 methodology and Board models as per Chapter 3 of the Filing Requirements for Transmission and Distribution Applications, dated July 9, 2010.

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.
2011 Distribution Rate Adjustment Application
(EB-2010-0096)
Effective May 1, 2011

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

AND IN THE MATTER OF an Application by Lakeland Power Distribution Ltd. to the Ontario Energy Board for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of May 1, 2011.

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Manager's Summary

Lakeland Power Distribution Ltd. (LPDL) is a corporation incorporated pursuant to the *Ontario Business Corporations Act* with its head office in the Town of Huntsville. LPDL carries on the business of distributing electricity for the Town of Bracebridge, Town of Huntsville, Municipality of Magnetawan, Village of Burk's Falls and the Village of Sundridge.

LPDL hereby applies to the Ontario Energy Board (the "Board") pursuant to Section 78 of the *Ontario Energy Board Act, 1998 (the "OEB Act")* for approval of its proposed adjustments to its distribution rates and other charges, effective May 1, 2011.

LPDL has followed Chapter 3 of the Board's *Filing Requirements for Transmission and Distribution Applications* dated July 9, 2010 in order to prepare this application.

Incentive Regulation Rate Adjustments

The Schedule of Rates and Charges proposed in this Application is provided on page 18. The proposed rates reflect an adjustment to the rates previously approved in the rate order issued by the Board on March 31, 2010, Board Filing EB-2009-0234. The proposed adjustments include:

1. A price cap adjustment;
2. Approval of a revised smart meter funding adder as calculated in the workform;
3. The continuation of the current low voltage service charges as approved in EB-2009-0234;

4. The approval for the proposed adjustments to the current Retail Transmission Service Rates as approved in EB-2009-0234;
5. The approval of the deferral and variance account rate riders and Global Adjustment rate riders as calculated in workform for the period May 1, 2011 to April 30, 2012;
6. That the rate rider for the disposition of the balances of Group 1 deferral and variance accounts be deferred;
7. Recording of tax sharing amount in the variance account 1595 for future disposition;
8. Revenue to cost ratio adjustments;
9. The continuation of existing specific service charges and loss factors as approved in EB-2009-0234 and;
10. Recovery of late payment penalty litigation costs;
11. Foregone Revenue Rate Rider only in the event the Board is unable to provide its Decision and Order for rates effective May 1, 2011.

The details of these adjustments are provided in the models that accompany this application and are summarized in the following pages.

Proposed Adjustments

1. Price Cap Adjustment

LPDL has calculated the price cap adjustment of 0.18%. This calculation is based upon a price escalator of 1.3%, an X-factor of 0.72% and the proxy stretch factor of 0.4%. LPDL acknowledges that the Board may update LPDL's Rate Generator Model with the updated price escalator and adjust the stretch factor.

2. Smart Meter Funding Adder

LPDL has calculated an adjustment to the current Smart Meter Funding Adder as approved in its 2010 IRM application, EB-2009-0234. The detailed calculations may be found in the *2011 Smart Meter Rate Calculation workform* that accompanies this application.

3. Low Voltage Service Charges

Pursuant to the decision in proceeding EB-2009-0234, LPDL will continue with the current low voltage service charges.

4. Retail Transmission Service Rates

LPDL has calculated the adjustment to the current retail transmission service rates as approved in its 2010 IRM application, EB-2009-0234. The detailed calculations may be found in the *2011 RTSR Adjustments Workform* that accompanies this application.

5. Deferral and Variance Account Rate Riders including Global Adjustment Rate Rider

LPDL has calculated the Deferral Account rate riders including the Global adjustment rate rider as per the Deferral and Variance Account workform. LPDL is proposing the rate riders for one year with a sunset date of April 30, 2012. The detailed calculations may be found in the *2011 Deferral and Variance Account Workform* that accompanies this application.

6. Disposition of the Balances of Group 1 Deferral and Variance Accounts

LPDL will be applying for the Account 1595 Residual disposition during its 2013 Cost of Service application as the audited balances involving the prior rate riders will be available.

7. Tax Changes

The Board has determined that currently known legislated tax changes will be reflected in IRM adjustments and that a 50/50 sharing of those tax changes between LPDL and its rate payers is appropriate. Based upon LPDL's taxable income from its 2009 Cost of Service Application, the shared amount is \$14,995 and results in one class of customer whose rate does not meet the decimal place criteria. Under section 1.2.3 of Chapter 3 of the Filing Requirements, "The Board has determined in the event where the calculation of one or more rate classes' rate adder or rate rider results in energy-based kWh rate riders of \$(0.0000) when rounded to the fourth decimal place and demand-based kW rate riders of \$(0.00) when rounded to the second decimal place, the entire Board-approved amount for recovery or refund shall be recorded in a USoA account to be determined by the Board for disposition in a future rate setting." The GS>50 kW rate class has an amount that meets this criteria. As such, LPDL is asking for approval to record this amount in account 1595 for disposition in a future rate application. The detailed calculations may be found in the *2011 Shared Tax Savings workform* that accompanies this application.

8. Revenue to Cost Ratio Adjustments

In its 2009 Cost of Service Application, EB-2008-0234, the Board's decision prescribed a phase-in period to adjust its revenue-to-cost ratios in sentinel and streetlighting rate classes mitigated in the GS>50 kW rate class. The following table shows the phase-in period .

Rate Class	2009 COS Ratio	2010 Ratio	2011 Ratio	Target Range
Residential	100.00	100.00	100.00	85 - 115
GS < 50 kW	99.99	99.99	99.99	80 – 120
GS > 50 kW	121.88	118.21	114.33	80 – 180
USL	47.11	47.11	47.11	80 – 120
Sentinel Lighting	53.47	61.74	70.00	70 – 120
Street Lighting	51.64	60.85	70.00	70 - 120

The detailed calculations may be found in the *2011 Revenue to Cost Ratio Workform* that accompanies this application.

9. Specific Service Charges and Loss Factors

Pursuant to the decision in proceeding EB-2009-0234, LPDL will continue with the Specific Service Charges and loss factors.

10. Recovery of Late Payment Penalty Litigation costs

As part of this application, Lakeland Power Distribution Ltd. will be seeking recovery of a one-time expense in the amount of \$31,636.09 which is to be paid on June 30, 2011. This payment will serve to resolve long-standing litigation against all former municipal electric utilities (“MEUs”) in the Province in relation to late payment penalty (“LPP”) charges collected pursuant to, first, Ontario Hydro rate schedules and, after industry restructuring, Ontario Energy Board rate orders (the “LPP Class Action”).

On July 22, 2010, The Honourable Mr. Justice Cumming of the Ontario Superior Court of Justice approved a settlement of the LPP Class Action, the principal terms of which are the following:

Former MEUs collectively pay \$17 million in damages;

Payment is not due until June 30, 2011; and

Amounts paid, after deduction for class counsel fee, will be paid to the Winter Warmth Fund or similar charities.

Lakeland Power Distribution Ltd. will make a payment of \$31,636.09 by June 30, 2011. This amount represents Lakeland Power Distribution's share of the settlement, applicable taxes and legal fees. Lakeland Power Distribution Ltd. believes that the settlement is in its best interest and the best interest of its customers and that the payment in connection with the settlement will be a prudent one.

Lakeland Power Distribution Ltd. along with all other electricity distributors filing for cost of service and IRM applications for 2011 electricity distribution rates (the "LDCs"), proposes that the Board hold a generic hearing at the earliest opportunity to determine if all costs and damages incurred in this litigation and settlement are recoverable from customers and, if so, the form and timing of recovery from customers. If the Board agrees to hold this generic hearing, the LDCs will collectively file written evidence to address the prudence of the settlement, the costs incurred, the methodology of allocating total settlement costs amongst the LDCs, the proposed method of recovery, and any other matters the Board determines appropriate.

If the Board determines that it will not hold a generic proceeding, Lakeland Power Distribution Ltd. asks to be advised of this fact as soon as possible so that it can file, to permit adjudication as part of this proceeding, written evidence to address the prudence of the settlement, the costs incurred, the methodology of allocating total settlement costs amongst the LDCs, the proposed method of recovery, and any other matters the Board determines appropriate.

11. Foregone Revenue Rate Rider

LPDL is requesting a Foregone Revenue Rate Rider only in the event the Board is unable to provide its Decision and Order for rates effective May 1, 2011.

Bill Impact Summary

The distribution rate adjustments and overall bill impacts for Residential and General Service customers have the following effect:

Class	kWh/kW	Distribution Impact	Total Bill Impact
Residential	800 kWh	(4.3)%	(1.5)%
General Service <50 kW	2000 kWh	(16.3)%	(4.0)%
General Service >50 kW	2480 kW	(117.6)%	(6.8)%

Dated at Huntsville Ontario, this 1st day of October, 2010

Margaret Maw

Chief Financial Officer

Current Tariff Sheet

Lakeland Power Distribution's current tariff sheet is provided on the following pages

Lakeland Power Distribution Ltd.

CURRENT TARIFF OF RATES AND CHARGES

CURRENT MONTHLY RATES AND CHARGES

Residential

Monthly Rates and Charges - Delivery Component

Service Charge	\$	15.19
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0137
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - Effective until April 30, 2011 Applicable only for Non-RPP Customers	\$/kWh	(0.00060)
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.0005
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0051
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge	\$	36.26
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0083
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - Effective until April 30, 2011 Applicable only for Non-RPP Customers	\$/kWh	(0.00060)
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.0003
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.0003)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge	\$	497.95
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kW	1.4417
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.0602
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.1289)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0103
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5974

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	17.89
Distribution Volumetric Rate	\$/kWh	0.0081
Rate Rider for Global Adjustment Sub-Account Disposition (2010) - Effective until April 30, 2011 Applicable only for Non-RPP Customers	\$/kWh	(0.00060)
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.0006
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.0001)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038

Monthly Rates and Charges - Regulatory Component

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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Sentinel Lighting

Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	4.23
Distribution Volumetric Rate	\$/kW	14.6570
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.3558
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.1383)
Retail Transmission Rate – Network Service Rate	\$/kW	1.5022
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1772

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	4.12
Distribution Volumetric Rate	\$/kW	12.6074
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.3387
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.1290)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4643
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1659

Monthly Rates and Charges - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

microFIT Generator

Service Charge	\$	5.25
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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)

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

Proposed Tariff Sheet

LPDL's proposed tariff sheet is provided on the following pages.

Lakeland Power Distribution Ltd.
TARIFF OF RATES AND CHARGES
Effective May 1, 2011

EB-2010-0096

MONTHLY RATES AND CHARGES

Applied For Monthly Rates and Charges

Residential

Monthly Rates and Charges - Delivery Component

Service Charge	\$	15.22
Service Charge Smart Meters	\$	6.50
Distribution Volumetric Rate	\$/kWh	0.0137
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kWh	0.01250
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0039

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge	\$	36.33
Service Charge Smart Meters	\$	6.50
Distribution Volumetric Rate	\$/kWh	0.0083
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kWh	0.01250
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge	\$	483.20
Service Charge Smart Meters	\$	6.50
Distribution Volumetric Rate	\$/kW	1.3990
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kW	5.06871
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.85955)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5296

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	17.92
Distribution Volumetric Rate	\$/kWh	0.0081
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kWh	0.01250
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0036

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	4.85
Distribution Volumetric Rate	\$/kW	16.7883
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kW	4.95570
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.95094)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4696
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1273

Monthly Rates and Charges - Regulatory Component

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

Monthly Rates and Charges - Delivery Component

Service Charge (per connection)	\$	4.79
Distribution Volumetric Rate	\$/kW	14.6546
Rate Rider for Global Adjustment Sub-Account Disposition (2011) - Effective until April 30, 2012 Applicable only for Non-RPP Customers	\$/kW	6.69573
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(3.77878)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1164

Monthly Rates and Charges - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

microFIT Generator

Service Charge	\$	5.25
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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	
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.0480
Total Loss Factor - Primary Metered Customer > 5,000 kW	

2011 IRM3 Bill Impacts

Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Residential

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	15.19	15.22
Service Charge Rate Adder(s)	\$	2.00	6.50
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0137	0.0137
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	0.0024	0.0024
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0002	0.0071
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0051	0.0050
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041	0.0039
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	800 kWh	- kW
RPP Tier One	600 kWh	Load Factor

Loss Factor 1.0585

Residential	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	600	0.0650	39.00	600	0.0650	39.00	0.00	0.0%	32.66%
Energy Second Tier (kWh)	247	0.0750	18.53	247	0.0750	18.53	0.00	0.0%	15.52%
Sub-Total: Energy			57.53			57.53	0.00	0.0%	48.17%
Service Charge	1	15.19	15.19	1	15.22	15.22	0.03	0.2%	12.74%
Service Charge Rate Adder(s)	1	2.00	2.00	1	6.50	6.50	4.50	225.0%	5.44%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	800	0.0137	10.96	800	0.0137	10.96	0.00	0.0%	9.18%
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	0.0024	1.92	800	0.0024	1.92	0.00	0.0%	1.61%
Distribution Volumetric Rate Rider(s)	800	0.0002	0.16	800	-0.0071	-5.68	-5.84	(3650.0)%	-4.76%
Total: Distribution			30.23			28.92	-1.31	(4.3)%	24.22%
Retail Transmission Rate – Network Service Rate	847	0.0051	4.32	847	0.0050	4.24	-0.08	(1.9)%	3.55%
Retail Transmission Rate – Line and Transformation Connection Service Rate	847	0.0041	3.47	847	0.0039	3.30	-0.17	(4.9)%	2.76%
Total: Retail Transmission			7.79			7.54	-0.25	(3.2)%	6.31%
Sub-Total: Delivery (Distribution and Retail Transmission)			38.02			36.46	-1.56	(4.1)%	30.53%
Wholesale Market Service Rate	847	0.0052	4.40	847	0.0052	4.40	0.00	0.0%	3.68%
Rural Rate Protection Charge	847	0.0013	1.10	847	0.0013	1.10	0.00	0.0%	0.92%
Special Purpose Charge	847	0.0004	0.34	847	0.0004	0.34	0.00	0.0%	0.28%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.21%
Sub-Total: Regulatory			6.09			6.09	0.00	0.0%	5.10%
Debt Retirement Charge (DRC)	800	0.00700	5.60	800	0.00700	5.60	0.00	0.0%	4.69%
Total Bill before Taxes			107.24			105.68	-1.56	(1.5)%	88.49%
HST	107.24	13%	13.94	105.68	13%	13.74	-0.20	(1.4)%	11.51%
Total Bill			121.18			119.42	-1.76	(1.5)%	100.00%

Rate Class Threshold Test						
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	\$ 17.22	\$ 41.70	\$ 57.53	\$ 105.15	\$ 172.65	
Current Bill	\$ 17.22	\$ 41.70	\$ 57.53	\$ 105.15	\$ 172.65	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	32.2%	44.3%	48.2%	53.8%	56.9%	
Distribution						
Applied For Bill	\$ 23.99	\$ 27.15	\$ 28.96	\$ 34.39	\$ 42.09	
Current Bill	\$ 21.27	\$ 26.97	\$ 30.23	\$ 40.01	\$ 53.87	
\$ Impact	\$ 2.72	\$ 0.18	\$ 1.27	\$ 5.62	\$ 11.78	
% Impact	12.8%	0.7%	-4.2%	-14.0%	-21.9%	
% of Total Bill	44.8%	28.8%	24.2%	17.6%	13.9%	
Retail Transmission						
Applied For Bill	\$ 2.35	\$ 5.66	\$ 7.53	\$ 13.19	\$ 21.20	
Current Bill	\$ 2.44	\$ 5.85	\$ 7.79	\$ 13.64	\$ 21.92	
\$ Impact	\$ 0.09	\$ 0.19	\$ 0.26	\$ 0.45	\$ 0.72	
% Impact	-3.7%	-3.2%	-3.3%	-3.3%	-3.3%	
% of Total Bill	4.4%	6.0%	6.3%	6.7%	7.0%	
Delivery (Distribution and Retail Transmission)						
Applied For Bill	\$ 26.34	\$ 32.81	\$ 36.49	\$ 47.58	\$ 63.29	
Current Bill	\$ 23.71	\$ 32.82	\$ 38.02	\$ 53.65	\$ 75.79	
\$ Impact	\$ 2.63	\$ 0.01	\$ 1.53	\$ 6.07	\$ 12.50	
% Impact	11.1%	0.0%	-4.0%	-11.3%	-16.5%	
% of Total Bill	49.2%	34.8%	30.5%	24.3%	20.9%	
Regulatory						
Applied For Bill	\$ 2.08	\$ 4.64	\$ 6.09	\$ 10.48	\$ 16.69	
Current Bill	\$ 2.08	\$ 4.64	\$ 6.09	\$ 10.48	\$ 16.69	
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -	
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%	
% of Total Bill	3.9%	4.9%	5.1%	5.4%	5.5%	
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	3.3%	4.5%	4.7%	5.0%	5.2%	
GST						
Applied For Bill	\$ 6.16	\$ 10.84	\$ 13.74	\$ 22.49	\$ 34.89	
Current Bill	\$ 5.82	\$ 10.84	\$ 13.94	\$ 23.28	\$ 36.51	
\$ Impact	\$ 0.34	\$ -	\$ 0.20	\$ 0.79	\$ 1.62	
% Impact	5.8%	0.0%	-1.4%	-3.4%	-4.4%	
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%	
Total Bill						
Applied For Bill	\$ 53.55	\$ 94.19	\$ 119.45	\$ 195.50	\$ 303.27	
Current Bill	\$ 50.58	\$ 94.20	\$ 121.18	\$ 202.36	\$ 317.39	
\$ Impact	\$ 2.97	\$ 0.01	\$ 1.73	\$ 6.86	\$ 14.12	
% Impact	5.9%	0.0%	-1.4%	-3.4%	-4.4%	

Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

General Service Less Than 50 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	36.26	36.33
Service Charge Rate Adder(s)	\$	2.00	6.50
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0083	0.0083
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	0.0021	0.0021
Distribution Volumetric Rate Rider(s)	\$/kWh	-	0.0071
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	2,000 kWh	- kW
RPP Tier One	750 kWh	Load Factor

Loss Factor 1.0585

General Service Less Than 50 kW	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.0%	17.47%
Energy Second Tier (kWh)	1,368	0.0750	102.60	1,368	0.0750	102.60	0.00	0.0%	36.76%
Sub-Total: Energy			151.35			151.35	0.00	0.0%	54.23%
Service Charge	1	36.26	36.26	1	36.33	36.33	0.07	0.2%	13.02%
Service Charge Rate Adder(s)	1	2.00	2.00	1	6.50	6.50	4.50	225.0%	2.33%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	2,000	0.0083	16.60	2,000	0.0083	16.60	0.00	0.0%	5.95%
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	0.0021	4.20	2,000	0.0021	4.20	0.00	0.0%	1.50%
Distribution Volumetric Rate Rider(s)	2,000	0.0000	0.00	2,000	-0.0071	-14.20	-14.20	0.0%	-5.09%
Total: Distribution			59.06			49.43	-9.63	(16.3)%	17.71%
Retail Transmission Rate – Network Service Rate	2,118	0.0047	9.95	2,118	0.0046	9.74	-0.21	(2.1)%	3.49%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,118	0.0038	8.05	2,118	0.0036	7.62	-0.43	(5.3)%	2.73%
Total: Retail Transmission			18.00			17.36	-0.64	(3.6)%	6.22%
Sub-Total: Delivery (Distribution and Retail Transmission)			77.06			66.79	-10.27	(13.3)%	23.93%
Wholesale Market Service Rate	2,118	0.0052	11.01	2,118	0.0052	11.01	0.00	0.0%	3.94%
Rural Rate Protection Charge	2,118	0.0013	2.75	2,118	0.0013	2.75	0.00	0.0%	0.99%
Special Purpose Charge	2,118	0.0004	0.85	2,118	0.0004	0.85	0.00	0.0%	0.30%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.09%
Sub-Total: Regulatory			14.86			14.86	0.00	0.0%	5.32%
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	5.02%
Total Bill before Taxes			257.27			247.00	-10.27	(4.0)%	88.50%
HST	257.27	13%	33.45	247.00	13%	32.11	-1.34	(4.0)%	11.50%
Total Bill			290.72			279.11	-11.61	(4.0)%	100.00%

Rate Class Threshold Test

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	\$ 71.93	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33
	Current Bill	\$ 71.93	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	45.0%	54.2%	62.8%	64.6%	65.0%
Distribution	Applied For Bill	\$ 46.18	\$ 49.53	\$ 67.95	\$ 93.08	\$ 109.83
	Current Bill	\$ 48.66	\$ 59.06	\$ 116.26	\$ 194.26	\$ 246.26
	\$ Impact	\$ -2.48	\$ -9.53	\$ -48.31	\$ -101.18	\$ -136.43
	% Impact	-5.1%	-16.1%	-41.6%	-52.1%	-55.4%
	% of Total Bill	28.9%	17.7%	7.3%	5.1%	4.5%
Retail Transmission	Applied For Bill	\$ 8.68	\$ 17.36	\$ 65.10	\$ 130.20	\$ 173.61
	Current Bill	\$ 9.00	\$ 18.00	\$ 67.48	\$ 134.97	\$ 179.95
	\$ Impact	\$ -0.32	\$ -0.64	\$ -2.38	\$ -4.77	\$ -6.34
	% Impact	-3.6%	-3.6%	-3.5%	-3.5%	-3.5%
	% of Total Bill	5.4%	6.2%	7.0%	7.1%	7.1%
Delivery (Distribution and Retail Transmission)	Applied For Bill	\$ 54.86	\$ 66.89	\$ 133.05	\$ 223.28	\$ 283.44
	Current Bill	\$ 57.66	\$ 77.06	\$ 183.74	\$ 329.23	\$ 426.21
	\$ Impact	\$ -2.80	\$ -10.17	\$ -50.69	\$ -105.95	\$ -142.77
	% Impact	-4.9%	-13.2%	-27.6%	-32.2%	-33.5%
	% of Total Bill	34.3%	24.0%	14.2%	12.2%	11.7%
Regulatory	Applied For Bill	\$ 7.56	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33
	Current Bill	\$ 7.56	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	4.7%	5.3%	5.9%	6.0%	6.0%
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	4.4%	5.0%	5.6%	5.7%	5.8%
GST	Applied For Bill	\$ 18.38	\$ 32.12	\$ 107.71	\$ 210.79	\$ 279.51
	Current Bill	\$ 18.74	\$ 33.45	\$ 114.30	\$ 224.56	\$ 298.07
	\$ Impact	\$ -0.36	\$ -1.33	\$ -6.59	\$ -13.77	\$ -18.56
	% Impact	-1.9%	-4.0%	-5.8%	-6.1%	-6.2%
	% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%
Total Bill	Applied For Bill	\$ 159.73	\$ 279.22	\$ 936.22	\$ 1,832.23	\$ 2,429.61
	Current Bill	\$ 162.89	\$ 290.72	\$ 993.50	\$ 1,951.95	\$ 2,590.94
	\$ Impact	\$ -3.16	\$ -11.50	\$ -57.28	\$ -119.72	\$ -161.33
	% Impact	-1.9%	-4.0%	-5.8%	-6.1%	-6.2%

Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

General Service 50 to 4,999 kW

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	497.95	483.20
Service Charge Rate Adder(s)	\$	2.00	6.50
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	1.4417	1.3990
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.8393	0.8393
Distribution Volumetric Rate Rider(s)	\$/kW	-0.0687	-2.8596
Retail Transmission Rate – Network Service Rate	\$/kW	2.0103	1.9667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5974	1.5296
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

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

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	0.0650	48.75	750	0.0650	48.75	0.00	0.0%	0.04%
Energy Second Tier (kWh)	1,052,458	0.0750	78,934.35	1,052,458	0.0750	78,934.35	0.00	0.0%	69.27%
Sub-Total: Energy			78,983.10			78,983.10	0.00	0.0%	69.32%
Service Charge	1	497.95	497.95	1	483.20	483.20	-14.75	(3.0)%	0.42%
Service Charge Rate Adder(s)	1	2.00	2.00	1	6.50	6.50	4.50	225.0%	0.01%
Service Charge Rate Rider(s)	1	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	2,480	1.4417	3,575.42	2,480	1.3990	3,469.52	-105.90	(3.0)%	3.04%
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	0.8393	2,081.46	2,480	0.8393	2,081.46	0.00	0.0%	1.83%
Distribution Volumetric Rate Rider(s)	2,480	-0.0687	-170.38	2,480	-2.8596	-7,091.81	-6,921.43	4062.3%	-6.22%
Total: Distribution			5,986.45			-1,051.13	-7,037.58	(117.6)%	-0.92%
Retail Transmission Rate – Network Service Rate	2,480	2.0103	4,985.54	2,480	1.9667	4,877.42	-108.12	(2.2)%	4.28%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,480	1.5974	3,961.55	2,480	1.5296	3,793.41	-168.14	(4.2)%	3.33%
Total: Retail Transmission			8,947.09			8,670.83	-276.26	(3.1)%	7.61%
Sub-Total: Delivery (Distribution and Retail Transmission)			14,933.54			7,619.70	-7,313.84	(49.0)%	6.69%
Wholesale Market Service Rate	1,053,208	0.0052	5,476.68	1,053,208	0.0052	5,476.68	0.00	0.0%	4.81%
Rural Rate Protection Charge	1,053,208	0.0013	1,369.17	1,053,208	0.0013	1,369.17	0.00	0.0%	1.20%
Special Purpose Charge	1,053,208	0.0004	421.28	1,053,208	0.0004	421.28	0.00	0.0%	0.37%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.00%
Sub-Total: Regulatory			7,267.38			7,267.38	0.00	0.0%	6.38%
Debt Retirement Charge (DRC)	995,000	0.00700	6,965.00	995,000	0.00700	6,965.00	0.00	0.0%	6.11%
Total Bill before Taxes			108,149.02			100,835.18	-7,313.84	(6.8)%	88.50%
HST	108,149.02	13%	14,059.37	100,835.18	13%	13,108.57	-950.80	(6.8)%	11.50%
Total Bill			122,208.39			113,943.75	-8,264.64	(6.8)%	100.00%

Rate Class Threshold Test

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	\$ 1,580.33	\$ 40,480.20	\$ 78,983.10	\$ 119,153.18	\$ 159,243.91
	Current Bill	\$ 1,580.33	\$ 40,480.20	\$ 78,983.10	\$ 119,153.18	\$ 159,243.91
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	55.9%	69.0%	69.3%	69.4%	69.5%
Distribution	Applied For Bill	\$ 458.63	-\$ 299.29	-\$ 1,051.00	-\$ 1,833.78	-\$ 2,616.55
	Current Bill	\$ 610.55	\$ 3,309.57	\$ 5,986.45	\$ 8,773.95	\$ 11,561.45
	\$ Impact	-\$ 151.92	-\$ 3,608.86	-\$ 7,037.45	-\$ 10,607.73	-\$ 14,178.00
	% Impact	-24.9%	-109.0%	-117.6%	-120.9%	-122.6%
	% of Total Bill	16.2%	-0.5%	-0.9%	-1.1%	-1.1%
Retail Transmission	Applied For Bill	\$ 174.81	\$ 4,440.30	\$ 8,670.83	\$ 13,076.16	\$ 17,481.50
	Current Bill	\$ 180.38	\$ 4,581.78	\$ 8,947.09	\$ 13,492.80	\$ 18,038.50
	\$ Impact	-\$ 5.57	-\$ 141.48	-\$ 276.26	-\$ 416.64	-\$ 557.00
	% Impact	-3.1%	-3.1%	-3.1%	-3.1%	-3.1%
	% of Total Bill	6.2%	7.6%	7.6%	7.6%	7.6%
Delivery (Distribution and Retail Transmission)	Applied For Bill	\$ 633.44	\$ 4,141.01	\$ 7,619.83	\$ 11,242.38	\$ 14,864.95
	Current Bill	\$ 790.93	\$ 7,891.35	\$ 14,933.54	\$ 22,266.75	\$ 29,599.95
	\$ Impact	-\$ 157.49	-\$ 3,750.34	-\$ 7,313.71	-\$ 11,024.37	-\$ 14,735.00
	% Impact	-19.9%	-47.5%	-49.0%	-49.5%	-49.8%
	% of Total Bill	22.4%	7.1%	6.7%	6.6%	6.5%
Regulatory	Applied For Bill	\$ 146.33	\$ 3,725.12	\$ 7,267.38	\$ 10,963.03	\$ 14,651.38
	Current Bill	\$ 146.33	\$ 3,725.12	\$ 7,267.38	\$ 10,963.03	\$ 14,651.38
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	5.2%	6.3%	6.4%	6.4%	6.4%
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	5.0%	6.1%	6.1%	6.1%	6.1%
GST	Applied For Bill	\$ 325.01	\$ 6,749.12	\$ 13,108.59	\$ 19,742.53	\$ 26,364.29
	Current Bill	\$ 345.49	\$ 7,236.67	\$ 14,059.37	\$ 21,175.69	\$ 28,279.84
	\$ Impact	-\$ 20.48	-\$ 487.55	-\$ 950.78	-\$ 1,433.16	-\$ 1,915.55
	% Impact	-5.9%	-6.7%	-6.8%	-6.8%	-6.8%
	% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%
Total Bill	Applied For Bill	\$ 2,825.11	\$ 58,665.45	\$ 113,943.90	\$ 171,608.12	\$ 229,166.53
	Current Bill	\$ 3,003.08	\$ 62,903.34	\$ 122,208.39	\$ 184,065.65	\$ 245,817.08
	\$ Impact	-\$ 177.97	-\$ 4,237.89	-\$ 8,264.49	-\$ 12,457.53	-\$ 16,650.55
	% Impact	-5.9%	-6.7%	-6.8%	-6.8%	-6.8%

Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Unmetered Scattered Load

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	17.89	17.92
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kWh	0.0081	0.0081
Distribution Volumetric Rate Adder(s)	\$/kWh	-	-
Low Voltage Volumetric Rate	\$/kWh	0.0021	0.0021
Distribution Volumetric Rate Rider(s)	\$/kWh	0.0005	0.0071
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047	0.0046
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0038	0.0036
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	2,000 kWh	0 kW
RPP Tier One	750 kWh	Load Factor

Loss Factor 1.0585

Unmetered Scattered Load	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	750	0.0650	48.75	750	0.0650	48.75	0.00	0.0%	19.46%
Energy Second Tier (kWh)	1,368	0.0750	102.60	1,368	0.0750	102.60	0.00	0.0%	40.96%
Sub-Total: Energy			151.35			151.35	0.00	0.0%	60.42%
Service Charge	1	17.89	17.89	1	17.92	17.92	0.03	0.2%	7.15%
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	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	2,000	0.0081	16.20	2,000	0.0081	16.20	0.00	0.0%	6.47%
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	0.0021	4.20	2,000	0.0021	4.20	0.00	0.0%	1.68%
Distribution Volumetric Rate Rider(s)	2,000	0.0005	1.00	2,000	-0.0071	-14.20	-15.20	(1520.0)%	-5.67%
Total: Distribution			39.29			24.12	-15.17	(38.6)%	9.63%
Retail Transmission Rate – Network Service Rate	2,118	0.0047	9.95	2,118	0.0046	9.74	-0.21	(2.1)%	3.89%
Retail Transmission Rate – Line and Transformation Connection Service Rate	2,118	0.0038	8.05	2,118	0.0036	7.62	-0.43	(5.3)%	3.04%
Total: Retail Transmission			18.00			17.36	-0.64	(3.6)%	6.93%
Sub-Total: Delivery (Distribution and Retail Transmission)			57.29			41.48	-15.81	(27.6)%	16.56%
Wholesale Market Service Rate	2,118	0.0052	11.01	2,118	0.0052	11.01	0.00	0.0%	4.40%
Rural Rate Protection Charge	2,118	0.0013	2.75	2,118	0.0013	2.75	0.00	0.0%	1.10%
Special Purpose Charge	2,118	0.0004	0.85	2,118	0.0004	0.85	0.00	0.0%	0.34%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.10%
Sub-Total: Regulatory			14.86			14.86	0.00	0.0%	5.93%
Debt Retirement Charge (DRC)	2,000	0.00700	14.00	2,000	0.00700	14.00	0.00	0.0%	5.59%
Total Bill before Taxes			237.50			221.69	-15.81	(6.7)%	88.50%
HST	237.50	13%	30.88	221.69	13%	28.82	-2.06	(6.7)%	11.50%
Total Bill			268.38			250.51	-17.87	(6.7)%	100.00%

Rate Class Threshold Test

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	\$	34.45	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33
Current Bill	\$	34.45	\$ 151.35	\$ 587.93	\$ 1,183.35	\$ 1,580.33
\$ Impact	\$	-	\$ -	\$ -	\$ -	\$ -
% Impact		0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill		46.4%	60.4%	64.9%	65.7%	65.9%
Distribution						
Applied For Bill	\$	19.49	\$ 24.22	\$ 41.54	\$ 65.17	\$ 80.92
Current Bill	\$	23.24	\$ 39.29	\$ 98.14	\$ 178.39	\$ 231.89
\$ Impact	\$	-3.75	\$ -15.07	\$ -56.60	\$ -113.22	\$ -150.97
% Impact		-16.1%	-38.4%	-57.7%	-63.5%	-65.1%
% of Total Bill		26.3%	9.7%	4.6%	3.6%	3.4%
Retail Transmission						
Applied For Bill	\$	4.35	\$ 17.36	\$ 65.10	\$ 130.20	\$ 173.61
Current Bill	\$	4.50	\$ 18.00	\$ 67.48	\$ 134.97	\$ 179.95
\$ Impact	\$	-0.15	\$ 0.64	\$ 2.38	\$ 4.77	\$ 6.34
% Impact		-3.3%	-3.6%	-3.5%	-3.5%	-3.5%
% of Total Bill		5.9%	6.9%	7.2%	7.2%	7.2%
Delivery (Distribution and Retail Transmission)						
Applied For Bill	\$	23.84	\$ 41.58	\$ 106.64	\$ 195.37	\$ 254.53
Current Bill	\$	27.74	\$ 57.29	\$ 165.62	\$ 313.36	\$ 411.84
\$ Impact	\$	-3.90	\$ -15.71	\$ -58.98	\$ -117.99	\$ -157.31
% Impact		-14.1%	-27.4%	-35.6%	-37.7%	-38.2%
% of Total Bill		32.1%	16.6%	11.8%	10.8%	10.6%
Regulatory						
Applied For Bill	\$	3.91	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33
Current Bill	\$	3.91	\$ 14.86	\$ 55.03	\$ 109.81	\$ 146.33
\$ Impact	\$	-	\$ -	\$ -	\$ -	\$ -
% Impact		0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill		5.3%	5.9%	6.1%	6.1%	6.1%
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		4.7%	5.6%	5.8%	5.8%	5.8%
GST						
Applied For Bill	\$	8.54	\$ 28.83	\$ 104.27	\$ 207.16	\$ 275.75
Current Bill	\$	9.05	\$ 30.88	\$ 111.94	\$ 222.50	\$ 296.21
\$ Impact	\$	-0.51	\$ -2.05	\$ -7.67	\$ -15.34	\$ -20.46
% Impact		-5.6%	-6.6%	-6.9%	-6.9%	-6.9%
% of Total Bill		11.5%	11.5%	11.5%	11.5%	11.5%
Total Bill						
Applied For Bill	\$	74.24	\$ 250.62	\$ 906.37	\$ 1,800.69	\$ 2,396.94
Current Bill	\$	78.65	\$ 268.38	\$ 973.02	\$ 1,934.02	\$ 2,574.71
\$ Impact	\$	-4.41	\$ -17.76	\$ -66.65	\$ -133.33	\$ -177.77
% Impact		-5.6%	-6.6%	-6.8%	-6.9%	-6.9%

Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Sentinel Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	4.23	4.85
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	14.6570	16.7883
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.6624	0.6624
Distribution Volumetric Rate Rider(s)	\$/kW	0.2175	2.9509
Retail Transmission Rate – Network Service Rate	\$/kW	1.5022	1.4696
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1772	1.1273
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	180	kWh	0.50	kW
RPP Tier One	750	kWh	Load Factor	49.3%

Loss Factor 1.0585

Sentinel Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	191	0.0650	12.42	191	0.0650	12.42	0.00	0.0%	38.39%
Energy Second Tier (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			12.42			12.42	0.00	0.0%	38.39%
Service Charge	1	4.23	4.23	1	4.85	4.85	0.62	14.7%	14.99%
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	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.50	14.6570	7.33	0.50	16.7883	8.39	1.06	14.5%	25.94%
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	0.6624	0.33	0.50	0.6624	0.33	0.00	0.0%	1.02%
Distribution Volumetric Rate Rider(s)	0.50	0.2175	0.11	0.50	-2.9509	-1.48	-1.59	(1445.5)%	-4.57%
Total: Distribution			12.00			12.09	0.09	0.7%	37.37%
Retail Transmission Rate – Network Service Rate	0.50	1.5022	0.75	0.50	1.4696	0.73	-0.02	(2.7)%	2.26%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.50	1.1772	0.59	0.50	1.1273	0.56	-0.03	(5.1)%	1.73%
Total: Retail Transmission			1.34			1.29	-0.05	(3.7)%	3.99%
Sub-Total: Delivery (Distribution and Retail Transmission)			13.34			13.38	0.04	0.3%	41.36%
Wholesale Market Service Rate	191	0.0052	0.99	191	0.0052	0.99	0.00	0.0%	3.06%
Rural Rate Protection Charge	191	0.0013	0.25	191	0.0013	0.25	0.00	0.0%	0.77%
Special Purpose Charge	191	0.0004	0.08	191	0.0004	0.08	0.00	0.0%	0.25%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	0.77%
Sub-Total: Regulatory			1.57			1.57	0.00	0.0%	4.85%
Debt Retirement Charge (DRC)	180	0.00700	1.26	180	0.00700	1.26	0.00	0.0%	3.89%
Total Bill before Taxes			28.59			28.63	0.04	0.1%	88.50%
HST	28.59	13%	3.72	28.63	13%	3.72	0.00	0.0%	11.50%
Total Bill			32.31			32.35	0.04	0.1%	100.00%

Rate Class Threshold Test

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	\$ 4.87	\$ 8.97	\$ 12.41	\$ 18.59	\$ 24.83
Current Bill	\$ 4.87	\$ 8.97	\$ 12.41	\$ 18.59	\$ 24.83
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	29.9%	36.2%	38.4%	40.7%	42.1%

Distribution

Applied For Bill	\$ 7.75	\$ 9.93	\$ 12.09	\$ 15.73	\$ 19.35
Current Bill	\$ 7.33	\$ 9.67	\$ 12.00	\$ 15.88	\$ 19.77
\$ Impact	\$ 0.42	\$ 0.26	\$ 0.09	\$ -0.15	\$ -0.42
% Impact	5.7%	2.7%	0.7%	-0.9%	-2.1%
% of Total Bill	47.6%	40.1%	37.4%	34.5%	32.8%

Retail Transmission

Applied For Bill	\$ 0.52	\$ 0.90	\$ 1.29	\$ 1.95	\$ 2.60
Current Bill	\$ 0.54	\$ 0.94	\$ 1.34	\$ 2.01	\$ 2.68
\$ Impact	\$ -0.02	\$ -0.04	\$ 0.05	\$ 0.06	\$ 0.08
% Impact	-3.7%	-4.3%	-3.7%	-3.0%	-3.0%
% of Total Bill	3.2%	3.6%	4.0%	4.3%	4.4%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 8.27	\$ 10.83	\$ 13.38	\$ 17.68	\$ 21.95
Current Bill	\$ 7.87	\$ 10.61	\$ 13.34	\$ 17.89	\$ 22.45
\$ Impact	\$ 0.40	\$ 0.22	\$ 0.04	\$ -0.21	\$ -0.50
% Impact	5.1%	2.1%	0.3%	-1.2%	-2.2%
% of Total Bill	50.8%	43.7%	41.4%	38.7%	37.2%

Regulatory

Applied For Bill	\$ 0.77	\$ 1.21	\$ 1.57	\$ 2.22	\$ 2.89
Current Bill	\$ 0.77	\$ 1.21	\$ 1.57	\$ 2.22	\$ 2.89
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.7%	4.9%	4.9%	4.9%	4.9%

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	3.0%	3.7%	3.9%	4.1%	4.3%

GST

Applied For Bill	\$ 1.87	\$ 2.85	\$ 3.72	\$ 5.25	\$ 6.78
Current Bill	\$ 1.82	\$ 2.82	\$ 3.72	\$ 5.28	\$ 6.85
\$ Impact	\$ 0.05	\$ 0.03	\$ -	\$ -0.03	\$ -0.07
% Impact	2.7%	1.1%	0.0%	-0.6%	-1.0%
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%

Total Bill

Applied For Bill	\$ 16.27	\$ 24.77	\$ 32.34	\$ 45.63	\$ 58.97
Current Bill	\$ 15.82	\$ 24.52	\$ 32.30	\$ 45.87	\$ 59.54
\$ Impact	\$ 0.45	\$ 0.25	\$ 0.04	\$ 0.24	\$ 0.57
% Impact	2.8%	1.0%	0.1%	-0.5%	-1.0%

Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	4.12	4.79
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	12.6074	14.6546
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.6488	0.6488
Distribution Volumetric Rate Rider(s)	\$/kW	0.2097	3.7788
Retail Transmission Rate – Network Service Rate	\$/kW	1.4643	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1659	1.1164
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	37 kWh	0.10 kW
RPP Tier One	750 kWh	Load Factor 50.7%

Loss Factor 1.0585

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0650	2.60	40	0.0650	2.60	0.00	0.0%	24.01%
Energy Second Tier (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			2.60			2.60	0.00	0.0%	24.01%
Service Charge	1	4.12	4.12	1	4.79	4.79	0.67	16.3%	44.23%
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	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.10	12.6074	1.26	0.10	14.6546	1.47	0.21	16.7%	13.57%
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	0.6488	0.06	0.10	0.6488	0.06	0.00	0.0%	0.55%
Distribution Volumetric Rate Rider(s)	0.10	0.2097	0.02	0.10	-3.7788	-0.38	-0.40	(2000.0)%	-3.51%
Total: Distribution			5.46			5.94	0.48	8.8%	54.85%
Retail Transmission Rate – Network Service Rate	0.10	1.4643	0.15	0.10	1.4325	0.14	-0.01	(6.7)%	1.29%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1659	0.12	0.10	1.1164	0.11	-0.01	(8.3)%	1.02%
Total: Retail Transmission			0.27			0.25	-0.02	(7.4)%	2.31%
Sub-Total: Delivery (Distribution and Retail Transmission)			5.73			6.19	0.46	8.0%	57.16%
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	1.94%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	0.46%
Special Purpose Charge	40	0.0004	0.02	40	0.0004	0.02	0.00	0.0%	0.18%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.31%
Sub-Total: Regulatory			0.53			0.53	0.00	0.0%	4.89%
Debt Retirement Charge (DRC)	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	2.40%
Total Bill before Taxes			9.12			9.58	0.46	5.0%	88.46%
HST	9.12	13%	1.19	9.58	13%	1.25	0.06	5.0%	11.54%
Total Bill			10.31			10.83	0.52	5.0%	100.00%

Rate Class Threshold Test						
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	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
	Current Bill	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	24.0%	32.1%	36.5%	39.0%	40.9%
Distribution						
	Applied For Bill	\$ 5.94	\$ 7.09	\$ 8.25	\$ 9.40	\$ 10.55
	Current Bill	\$ 5.46	\$ 6.81	\$ 8.15	\$ 9.50	\$ 10.84
	\$ Impact	\$ 0.48	\$ 0.28	\$ 0.10	\$ -0.10	\$ -0.29
	% Impact	8.8%	4.1%	1.2%	-1.1%	-2.7%
	% of Total Bill	54.8%	44.9%	39.6%	36.4%	34.2%
Retail Transmission						
	Applied For Bill	\$ 0.25	\$ 0.51	\$ 0.76	\$ 1.02	\$ 1.28
	Current Bill	\$ 0.27	\$ 0.52	\$ 0.79	\$ 1.06	\$ 1.31
	\$ Impact	\$ -0.02	\$ -0.01	\$ -0.03	\$ -0.04	\$ -0.03
	% Impact	-7.4%	-1.9%	-3.8%	-3.8%	-2.3%
	% of Total Bill	2.3%	3.2%	3.6%	4.0%	4.1%
Delivery (Distribution and Retail Transmission)						
	Applied For Bill	\$ 6.19	\$ 7.60	\$ 9.01	\$ 10.42	\$ 11.83
	Current Bill	\$ 5.73	\$ 7.33	\$ 8.94	\$ 10.56	\$ 12.15
	\$ Impact	\$ 0.46	\$ 0.27	\$ 0.07	\$ -0.14	\$ -0.32
	% Impact	8.0%	3.7%	0.8%	-1.3%	-2.6%
	% of Total Bill	57.2%	48.1%	43.2%	40.4%	38.3%
Regulatory						
	Applied For Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
	Current Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
	\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
	% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
	% of Total Bill	4.9%	5.0%	5.1%	5.1%	5.2%
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	2.4%	3.2%	3.7%	4.0%	4.1%
GST						
	Applied For Bill	\$ 1.25	\$ 1.82	\$ 2.40	\$ 2.97	\$ 3.55
	Current Bill	\$ 1.19	\$ 1.78	\$ 2.39	\$ 2.99	\$ 3.59
	\$ Impact	\$ 0.06	\$ 0.04	\$ 0.01	\$ -0.02	\$ -0.04
	% Impact	5.0%	2.2%	0.4%	-0.7%	-1.1%
	% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%
Total Bill						
	Applied For Bill	\$ 10.83	\$ 15.79	\$ 20.84	\$ 25.80	\$ 30.86
	Current Bill	\$ 10.31	\$ 15.48	\$ 20.76	\$ 25.96	\$ 31.22
	\$ Impact	\$ 0.52	\$ 0.31	\$ 0.08	\$ -0.16	\$ -0.36
	% Impact	5.0%	2.0%	0.4%	-0.6%	-1.2%

Appendix A

2011 IRM3 Rate Generator



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

LDC Information

Applicant Name	Lakeland Power Distribution Ltd.
Application Type	IRM3
OEB Application Number	EB-2010-0096
Tariff Effective Date	May 1, 2011
LDC Licence Number	ED-2002-0540
Notice Publication Language	English
DRC Rate	0.00700
Customer Bills	12 per year
Distribution Demand Bill Determinant	kW
Stretch Factor Group	II
Stretch Factor Value	0.4%
Last COS Re-based Year	2009
Last COS OEB Application Number	EB-2008-0234
Special Purpose Charge - Current	Yes
Special Purpose Charge - Applied	Yes
Application Contact Information	
Name:	Margaret Maw
Title:	Chief Financial Officer
Phone Number:	705-789-5442
E-Mail Address:	mmaw@lakelandholding.com

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Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Table of Contents

Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
A3.1 Sheet Selection	Show or Hide Sheet Selection
B1.1 Curr&Appl Rt Class General	Set up Tariff Sheet Rate Classes
C1.1 Smart Meter Funding Adder	Enter Current Tariff Sheet Smart Meter Funding Adder
C2.2 Def Var Disp 2009	Deferral Variance Account Disposition (2009)
C2.3 Def Var Disp 2010	Deferral Variance Account Disposition (2010)
C3.1 Curr Low Voltage Vol Rt	Current Low Voltage Volumetric Rate
C3.3 Global Adjustment Del	Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component
C4.1 Curr Rates & Chgs General	Enter Current Tariff Sheet Rates
C7.1 Base Dist Rates Gen	Calculation of Base Distribution Rates
D1.2 Revenue Cost Ratio Adj	Revenue Cost Ratio Adjustment
E1.1 Rate Reb Base Dist Rts Gen	Rate Rebalanced Base Distribution Rates
F1.1 GDP-IPi PCI Adjustment WS	GDP-IPi Price Cap Adjustment Work Sheet
F1.2 GDP-IPi PCI Adjust to Rate	GDP-IPi Price Cap Adjustment To Rates
G1.1 Alt PrcCp Base Dst Rts Gen	Base Distribution Rates after Price Cap Adjustment
J1.1 Smart Meter Funding Adder	Enter Proposed Tariff Sheet Smart Meter Rate Adder
J2.2 Def Var Disp 2009	Deferral Variance Account Disposition (2009)
J2.3 Def Var Disp 2010	Deferral Variance Account Disposition (2010)
J2.4 Def Var Disp 2011	Deferral Variance Account Disposition (2011)
J2.7 Tax Change Rate Rider	Tax Change Rate Rider
J3.1 App For Low Voltage Vol Rt	Applied for Low Voltage Volumetric Rate
J3.3 Global Adjust Del 2010	Applied for Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2010
J3.31 Global Adjust Del 2011	Applied for Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2011
L1.1 Appl For TX Network	Applied For RTSR - Network
L2.1 Appl For TX Connect	Applied For RTSR - Connection
M4.1 microFIT Generator	Applied for microFIT Generator
N1.1 Appl For Mthly R&C General	Monthly Rates and Charges
N3.1 Curr&Appl For Loss Factor	Enter Loss Factors From Current Tariff Sheet
O1.1 Sum of Chgs To MSC&DX Gen	Shows Summary of Changes To General Service Charge and Distribution Volumetric Charge
O1.2 Sum of Tariff Rate Adders	Shows Summary of Changes To Tariff Rate Adders
O1.3 Sum of Tariff Rate Rider	Shows Summary of Changes To Tariff Rate Riders
O2.1 Calculation of Bill Impact	Bill Impact Calculations
P1.1 Curr&Appl For Allowances	Enter Allowances from Current Tariff Sheets
P2.1 Curr&Appl For Spc Srv Chg	Enter Specific Service Charges from Current Tariff Sheets
P3.1 Curr&Appl For Rtl Srv Chg	Enter Retail Service Charges from Current Tariff Sheets



Name of LDC: Lakeland Power Distribution Ltd.
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Show or Hide Sheet Selection

Sheet	Show / Hide	Purpose of Sheet
C2.1 Def Var Disp 2008	Hide	To be used by distributor that had a Rate Rider for Deferral Variance Account Disposition (2008)
C2.2 Def Var Disp 2009	Show	To be used by distributor that had a Rate Rider for Deferral Variance Account Disposition (2009)
C2.3 Def Var Disp 2010	Show	To be used by distributor that had a Rate Rider for Deferral Variance Account Disposition (2010)
C2.4 LRAMSSM Recovery RateRider	Hide	To be used by distributor that had a Rate Rider for LRAMSSM
C2.5 ForegoneRevenue Rate Rider	Hide	To be used by distributor that had a Rate Rider for Foregone Revenue
C2.6 Tax Change Rate Rider	Hide	To be used by distributor that had a Rate Rider for Shared Tax Savings
C3.1 Curr Low Voltage Vol Rt	Show	To be used by distributor that had a Rate Rider for Low Voltage Volumetric Rate
C3.2 Global Adjustment Elect	Hide	To be used by distributor that had a Rate Rider for GA Sub-Acct - Electricity
C3.3 Global Adjustment Del	Show	To be used by distributor that had a Rate Rider for GA Sub-Acct - Delivery
D1.2 Revenue Cost Ratio Adj	Show	To be used by distributor that has a Revenue Cost Ratio Adjustment
J1.2 Smrt Grid Renew Gen Rt Add	Hide	To be used by distributor that is applying for a Rate Rider for Smart Grid / Renewable Generation Rate Adder
J2.1 Def Var Disp 2008	Hide	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2008)
J2.2 Def Var Disp 2009	Show	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2009)
J2.3 Def Var Disp 2010	Show	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2010)
J2.4 Def Var Disp 2011	Show	To be used by distributor that is applying for a Rate Rider for Deferral Variance Account Disposition (2011)
J2.5 LRAMSSM Recovery RateRider	Hide	To be used by distributor that is applying for a Rate Rider for LRAMSSM
J2.6 ForegoneRevenue Rate Rider	Hide	To be used by distributor that is continuing a Rate Rider for Foregone Revenue
J2.7 Tax Change Rate Rider	Show	To be used by distributor that is applying for a Rate Rider for Shared Tax Savings
J2.8 Incr Capital Rate Rider	Hide	To be used by distributor that is applying for a Rate Rider for Incremental Capital
J3.1 App For Low Voltage Vol Rt	Show	To be used by distributor that is applying for a Rate Rider for Low Voltage Volumetric Rate
J3.2 Global Adjust Elec 2010	Hide	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Electricity 2010
J3.21 Global Adjust Elec 2011	Hide	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Electricity 2011
J3.3 Global Adjust Del 2010	Show	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Delivery 2010
J3.31 Global Adjust Del 2011	Show	To be used by distributor that is applying for a Rate Rider for GA Sub-Acct - Delivery 2011



Name of LDC: Lakeland Power Distribution Ltd.
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Current and Applied For Rate Classes

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	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



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Current Smart Meter Funding Adder

Rate Adder	Smart Meters
Tariff Sheet Disclosure	Yes
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	2.00

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



Name of LDC: Lakeland Power Distribution Ltd.
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Version : 2.0

Deferral Variance Account Disposition (2009)

Rate Rider Def Var Disp 2009
 Sunset Date April 30, 2011
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	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

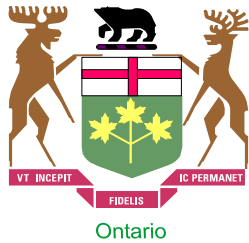


Name of LDC: Lakeland Power Distribution Ltd.
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Deferral Variance Account Disposition (2010)

Rate Rider Def Var Disp 2010
 Sunset Date April 30, 2011
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	Yes	0.000000	Customer - 12 per year	-0.000300	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	-0.128900	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	-0.000100	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-0.138300	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	-0.129000	kW



Name of LDC: Lakeland Power Distribution Ltd.
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Current Low Voltage Volumetric Rate

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

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



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Current Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component

Rate Rider: GA Sub-Acct - Delivery
 Sunset Date: April 30, 2011
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	Yes	0.000000	Customer - 12 per year	-0.000600	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.000600	kWh
General Service 50 to 4,999 kW	No	0.000000	Customer - 12 per year	0.000000	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	-0.000600	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



Name of LDC: Lakeland Power Distribution Ltd.
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Current Rates and Charges

Rate Class

Residential

Rate Description	Metric	Rate
Service Charge	\$	15.19
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0137
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.00050
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.00030)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0051
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0041
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	\$	36.26
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kWh	0.0083
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.00030
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.00030)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
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 50 to 4,999 kW

Rate Description	Metric	Rate
Service Charge	\$	497.95
Service Charge Smart Meters	\$	2.00
Distribution Volumetric Rate	\$/kW	1.4417
	\$/kW	
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.06020
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.12890)
Retail Transmission Rate – Network Service Rate	\$/kW	2.0103
	\$/kW	0.0000
	\$/kW	0.0000
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5974
	\$/kW	0.0000
	\$/kW	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)	\$	17.89
Distribution Volumetric Rate	\$/kWh	0.0081
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kWh	0.00060
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kWh	(0.00010)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0047
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

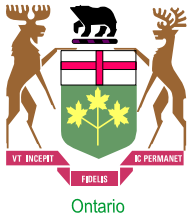
Sentinel Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.23
Distribution Volumetric Rate	\$/kW	14.6570
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.35580
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.13830)
Retail Transmission Rate – Network Service Rate	\$/kW	1.5022
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1772
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)	\$	4.12
Distribution Volumetric Rate	\$/kW	12.6074
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Def Var Disp 2009 – effective until April 30, 2011	\$/kW	0.33870
Distribution Volumetric Def Var Disp 2010 – effective until April 30, 2011	\$/kW	(0.12900)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4643
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1659
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

Service Charge

Class	Metric	Current Rates	Current Base Rates
Residential	Customer - 12 per year	15.190000	15.190000
General Service Less Than 50 kW	Customer - 12 per year	36.260000	36.260000
General Service 50 to 4,999 kW	Customer - 12 per year	497.950000	497.950000
Unmetered Scattered Load	Connection -12 per year	17.890000	17.890000
Sentinel Lighting	Connection - 12 per year	4.230000	4.230000
Street Lighting	Connection - 12 per year	4.120000	4.120000

Distribution Volumetric Rate

Class	Metric	Current Rates	Current Base Rates
Residential	kWh	0.013700	0.013700
General Service Less Than 50 kW	kWh	0.008300	0.008300
General Service 50 to 4,999 kW	kW	1.441700	1.441700
Unmetered Scattered Load	kWh	0.008100	0.008100
Sentinel Lighting	kW	14.657000	14.657000
Street Lighting	kW	12.607400	12.607400



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Revenue Cost Ratio Adjustment

Rate Rebalancing Adjustment

Revenue Cost Ratio

Metric Applied To

All Customers

Method of Application

Both Distinct\$

Monthly Service Charge

Class	Metric	Base Rate	\$ Adjustment	Adj To Base
Residential	Customer - 12 per year	15.190000	0.000000	0.000000
General Service Less Than 50 kW	Customer - 12 per year	36.260000	0.000000	0.000000
General Service 50 to 4,999 kW	Customer - 12 per year	497.950000	- 15.620000 -	15.620000
Unmetered Scattered Load	Connection -12 per year	17.890000	0.000000	0.000000
Sentinel Lighting	Connection - 12 per year	4.230000	0.610000	0.610000
Street Lighting	Connection - 12 per year	4.120000	0.660000	0.660000

Volumetric Distribution Charge

Class	Metric	Base Rate	\$ Adjustment	Adj To Base
Residential	kWh	0.013700	0.000000	0.000000
General Service Less Than 50 kW	kWh	0.008300	0.000000	0.000000
General Service 50 to 4,999 kW	kWh	1.441700	- 0.045200 -	0.045200
Unmetered Scattered Load	kWh	0.008100	0.000000	0.000000
Sentinel Lighting	kW	14.657000	2.101100	2.101100
Street Lighting	kW	12.607400	2.020900	2.020900



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Rate Rebalanced Base Distribution Rates

Monthly Service Charge

Class	Metric	Base Rate	Revenue Cost Ratio	Rate ReBal Base
Residential	Customer - 12 per year	15.190000	0.000000	15.190000
General Service Less Than 50 kW	Customer - 12 per year	36.260000	0.000000	36.260000
General Service 50 to 4,999 kW	Customer - 12 per year	497.950000	-15.620000	482.330000
Unmetered Scattered Load	Connection -12 per year	17.890000	0.000000	17.890000
Sentinel Lighting	Connection - 12 per year	4.230000	0.610000	4.840000
Street Lighting	Connection - 12 per year	4.120000	0.660000	4.780000

Volumetric Distribution Charge

Class	Metric	Base Rate	Revenue Cost Ratio	Rate ReBal Base
Residential	kWh	0.013700	0.000000	0.013700
General Service Less Than 50 kW	kWh	0.008300	0.000000	0.008300
General Service 50 to 4,999 kW	kW	1.441700	-0.045200	1.396500
Unmetered Scattered Load	kWh	0.008100	0.000000	0.008100
Sentinel Lighting	kW	14.657000	2.101100	16.758100
Street Lighting	kW	12.607400	2.020900	14.628300



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GDP-IPI Price Cap Adjustment Worksheet

Price Cap Index

Price Escalator (GDP-IPI)	1.30%
Less Productivity Factor	-0.72%
Less Stretch Factor	-0.40%
Price Cap Index	0.18%



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GDP-IPi Price Cap Adjustment to Rates

Price Cap Adjustment	Price Cap Adjustment		
Metric Applied To	All Customers		
Method of Application	Both Uniform%		
Uniform Service Charge Percent	0.180%	Uniform Volumetric Charge Percent	0.180% kWh 0.180% kW

Monthly Service Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	Customer - 12 per year	15.190000	Yes	0.180%	0.027342
General Service Less Than 50 kW	Customer - 12 per year	36.260000	Yes	0.180%	0.065268
General Service 50 to 4,999 kW	Customer - 12 per year	482.330000	Yes	0.180%	0.868194
Unmetered Scattered Load	Connection -12 per year	17.890000	Yes	0.180%	0.032202
Sentinel Lighting	Connection - 12 per year	4.840000	Yes	0.180%	0.008712
Street Lighting	Connection - 12 per year	4.780000	Yes	0.180%	0.008604

Volumetric Distribution Charge

Class	Metric	Base Rate	To This Class	% Adjustment	Adj To Base
Residential	kWh	0.013700	Yes	0.180%	0.000025
General Service Less Than 50 kW	kWh	0.008300	Yes	0.180%	0.000015
General Service 50 to 4,999 kW	kW	1.396500	Yes	0.180%	0.002514
Unmetered Scattered Load	kWh	0.008100	Yes	0.180%	0.000015
Sentinel Lighting	kW	16.758100	Yes	0.180%	0.030165
Street Lighting	kW	14.628300	Yes	0.180%	0.026331



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After Price Cap Base Distribution Rates General

Monthly Service Charge

Class	Metric	Base Rate	Price Cap Adjustment	After Price Cape Base
Residential	Customer - 12 per year	15.190000	0.027342	15.217342
General Service Less Than 50 kW	Customer - 12 per year	36.260000	0.065268	36.325268
General Service 50 to 4,999 kW	Customer - 12 per year	482.330000	0.868194	483.198194
Unmetered Scattered Load	Connection -12 per year	17.890000	0.032202	17.922202
Sentinel Lighting	Connection - 12 per year	4.840000	0.008712	4.848712
Street Lighting	Connection - 12 per year	4.780000	0.008604	4.788604

Volumetric Distribution Charge

Class	Metric	Base Rate	Price Cap Adjustment	After Price Cape Base
Residential	kWh	0.013700	0.000025	0.013725
General Service Less Than 50 kW	kWh	0.008300	0.000015	0.008315
General Service 50 to 4,999 kW	kW	1.396500	0.002514	1.399014
Unmetered Scattered Load	kWh	0.008100	0.000015	0.008115
Sentinel Lighting	kW	16.758100	0.030165	16.788265
Street Lighting	kW	14.628300	0.026331	14.654631



Name of LDC: Lakeland Power Distribution Ltd.
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Applied For Smart Meter Funding Adder

Rate Adder	Smart Meters
Tariff Sheet Disclosure	Yes
Metric Applied To	Metered Customers
Method of Application	Uniform Service Charge
Uniform Service Charge Amount	6.50

Rate Class	Applied to Class	Fixed Amount	Fixed Metric	Vol Amount	Vol Metric
Residential	Yes	6.500000	Customer - 12 per year	0.000000	kWh
General Service Less Than 50 kW	Yes	6.500000	Customer - 12 per year	0.000000	kWh
General Service 50 to 4,999 kW	Yes	6.500000	Customer - 12 per year	0.000000	kW



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Deferral Variance Account Disposition (2009)

Rate Rider: Def Var Disp 2009
 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	kW
Unmetered Scattered Load	No	0.000000	Connection - 12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



Name of LDC: Lakeland Power Distribution Ltd.
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Deferral Variance Account Disposition (2010)

Rate Rider

Def Var Disp 2010

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	kW
Unmetered Scattered Load	No	0.000000	Connection - 12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



Name of LDC: Lakeland Power Distribution Ltd.
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Effective Date: May 1, 2011
Version : 2.0

Deferral Variance Account Disposition (2011)

Rate Rider	Def Var Disp 2011
Sunset Date	April 30, 2012 <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	-0.007050	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	-0.007050	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	-2.859550	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	-0.007050	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	-2.950940	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	-3.778780	kW

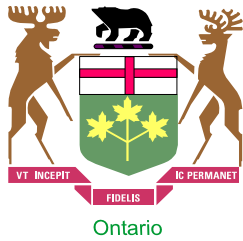


Name of LDC: Lakeland Power Distribution Ltd.
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Effective Date: May 1, 2011
Version : 2.0

Tax Change Rate Rider

Rate Rider	Tax Change
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

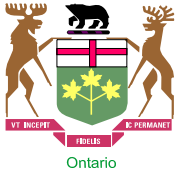


Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

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



Name of LDC: Lakeland Power Distribution Ltd.
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Applied For Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2010

Rate Rider	GA Sub-Acct - Delivery 2010
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	kW
Unmetered Scattered Load	No	0.000000	Connection - 12 per year	0.000000	kWh
Sentinel Lighting	No	0.000000	Connection - 12 per year	0.000000	kW
Street Lighting	No	0.000000	Connection - 12 per year	0.000000	kW



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Applied For Rate Rider for Global Adjustment Sub-Account Disposition - Delivery Component 2011

Rate Rider	GA Sub-Acct - Delivery 2011
Sunset Date	April 30, 2012 <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	0.012500	kWh
General Service Less Than 50 kW	Yes	0.000000	Customer - 12 per year	0.012500	kWh
General Service 50 to 4,999 kW	Yes	0.000000	Customer - 12 per year	5.068710	kW
Unmetered Scattered Load	Yes	0.000000	Connection -12 per year	0.012500	kWh
Sentinel Lighting	Yes	0.000000	Connection - 12 per year	4.955700	kW
Street Lighting	Yes	0.000000	Connection - 12 per year	6.695730	kW



Name of LDC: Lakeland Power Distribution Ltd.
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Applied For RTSR - Network

Method of Application

Distinct Dollar

Rate Class	Applied to Class					
Residential	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.005100	0.000%	-0.000111	0.004989	
Rate Class	Applied to Class					
General Service Less Than 50 kW	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004700	0.000%	-0.000102	0.004598	
Rate Class	Applied to Class					
General Service 50 to 4,999 kW	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	2.010300	0.000%	-0.043623	1.966677	
Rate Class	Applied to Class					
Unmetered Scattered Load	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kWh	0.004700	0.000%	-0.000102	0.004598	
Rate Class	Applied to Class					
Sentinel Lighting	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.502200	0.000%	-0.032597	1.469603	
Rate Class	Applied to Class					
Street Lighting	Yes					
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount	
Retail Transmission Rate – Network Service Rate	\$/kW	1.464300	0.000%	-0.031775	1.432525	



Name of LDC: Lakeland Power Distribution Ltd.
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Applied For RTSR - Connection

Method of Application

Distinct Dollar

Rate Class	Applied to Class				
Residential	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.004100	0.000%	-0.000174	0.003926
Rate Class	Applied to Class				
General Service Less Than 50 kW	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003800	0.000%	-0.000161	0.003639
Rate Class	Applied to Class				
General Service 50 to 4,999 kW	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.597400	0.000%	-0.067770	1.529630
Rate Class	Applied to Class				
Unmetered Scattered Load	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.003800	0.000%	-0.000161	0.003639
Rate Class	Applied to Class				
Sentinel Lighting	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.177200	0.000%	-0.049943	1.127257
Rate Class	Applied to Class				
Street Lighting	Yes				
Rate Description	Vol Metric	Current Amount	% Adjustment	\$ Adjustment	Final Amount
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.165900	0.000%	-0.049463	1.116437



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microFIT Generator

Rate Class

microFIT Generator

Rate Description
Service Charge

Fixed Metric	Rate
\$	5.25



Name of LDC: Lakeland Power Distribution Ltd.
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 Effective Date: May 1, 2011
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Applied For Monthly Rates and Charges

Rate Class

Residential

Rate Description	Metric	Rate
Service Charge	\$	15.22
Service Charge Smart Meters	\$	6.50
Distribution Volumetric Rate	\$/kWh	0.0137
Low Voltage Volumetric Rate	\$/kWh	0.0024
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0050
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	\$	36.33
Service Charge Smart Meters	\$	6.50
Distribution Volumetric Rate	\$/kWh	0.0083
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
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	\$	483.20
Service Charge Smart Meters	\$	6.50
Distribution Volumetric Rate	\$/kW	1.3990
Low Voltage Volumetric Rate	\$/kW	0.8393
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.85955)
Retail Transmission Rate – Network Service Rate	\$/kW	1.9667
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.5296
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)	\$	17.92
Distribution Volumetric Rate	\$/kWh	0.0081
Low Voltage Volumetric Rate	\$/kWh	0.0021
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kWh	(0.00705)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0046
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

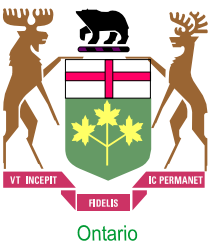
Sentinel Lighting

Rate Description	Metric	Rate
Service Charge (per connection)	\$	4.85
Distribution Volumetric Rate	\$/kW	16.7883
Low Voltage Volumetric Rate	\$/kW	0.6624
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(2.95094)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4696
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1273
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)	\$	4.79
Distribution Volumetric Rate	\$/kW	14.6546
Low Voltage Volumetric Rate	\$/kW	0.6488
Distribution Volumetric Def Var Disp 2011 – effective until April 30, 2012	\$/kW	(3.77878)
Retail Transmission Rate – Network Service Rate	\$/kW	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1164
Wholesale Market Service Rate	\$/kWh	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25



Name of LDC: Lakeland Power Distribution Ltd.
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Current and Applied For Loss Factors

LOSS FACTORS

Current

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

1.0585

1.0480



Name of LDC: Lakeland Power Distribution Ltd.
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Summary of Changes To Service Charge and Distributi

	Fixed (\$)	Volumetric \$/kWh
Residential		
Current Tariff Distribution Rates	15.19	0.0137
Current Base Distribution Rates	15.19	0.0137
Price Cap Adjustments		
Price Cap Adjustment	0.03	0.0000
Total Price Cap Adjustments	0.03	0.0000
Applied For Base Distribution Rates	15.22	0.0137
Applied For Tariff Distribution Rates	15.22	0.0137
	0.00	0.0000

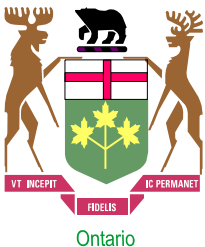
	Fixed (\$)	Volumetric \$/kWh
General Service Less Than 50 kW		
Current Tariff Rates	36.26	0.0083
Current Base Distribution Rates	36.26	0.01
Price Cap Adjustments		
Price Cap Adjustment	0.07	0.0000
Total Price Cap Adjustments	0.07	0.0000
Applied For Base Distribution Rates	36.33	0.0083
Applied For Tariff Distribution Rates	36.33	0.0083
	0.00	0.0000

	Fixed (\$)	Volumetric \$/kW
General Service 50 to 4,999 kW		
Current Tariff Rates	497.95	1.4417
Current Base Distribution Rates	497.95	1.44
Rate Rebalancing Adjustments		
Revenue Cost Ratio	-15.62	-0.0452
Total Rate Rebalancing Adjustments	-15.62	-0.0452
Price Cap Adjustments		
Price Cap Adjustment	0.87	0.0025
Total Price Cap Adjustments	0.87	0.0025
Applied For Base Distribution Rates	483.20	1.3990
Applied For Tariff Distribution Rates	483.20	1.3990
	0.00	0.0000

	Fixed	Volumetric
Unmetered Scattered Load	(\$)	\$/kWh
Current Tariff Rates	17.89	0.0081
Current Base Distribution Rates	17.89	0.01
Price Cap Adjustments		
Price Cap Adjustment	0.03	0.0000
Total Price Cap Adjustments	0.03	0.0000
Applied For Base Distribution Rates	17.92	0.0081
Applied For Tariff Distribution Rates	17.92	0.0081
	0.00	0.0000

	Fixed	Volumetric
Sentinel Lighting	(\$)	\$/kW
Current Tariff Rates	4.23	14.6570
Current Base Distribution Rates	4.23	14.66
Rate Rebalancing Adjustments		
Revenue Cost Ratio	0.61	2.1011
Total Rate Rebalancing Adjustments	0.61	2.1011
Price Cap Adjustments		
Price Cap Adjustment	0.01	0.0302
Total Price Cap Adjustments	0.01	0.0302
Applied For Base Distribution Rates	4.85	16.7883
Applied For Tariff Distribution Rates	4.85	16.7883
	0.00	0.0000

	Fixed	Volumetric
Street Lighting	(\$)	\$/kW
Current Tariff Rates	4.12	12.6074
Current Base Distribution Rates	4.12	12.61
Rate Rebalancing Adjustments		
Revenue Cost Ratio	0.66	2.0209
Total Rate Rebalancing Adjustments	0.66	2.0209
Price Cap Adjustments		
Price Cap Adjustment	0.01	0.0263
Total Price Cap Adjustments	0.01	0.0263
Applied For Base Distribution Rates	4.78	14.6283
Applied For Tariff Distribution Rates	4.79	14.6546



Name of LDC: Lakeland Power Distribution Ltd.
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Summary of Changes To Tariff Rate Add

	Fixed	Volumetric
Residential	(\$)	\$/kWh
Current Tariff Rates Adders		
Smart Meters	2.00	0.0000
Total Current Tariff Rates Adders	2.00	0.0000

	Fixed	Volumetric
Residential	(\$)	\$/kWh
Proposed Tariff Rates Adders		
Smart Meters	6.50	0.0000
Total Proposed Tariff Rates Adders	6.50	0.0000

	Fixed	Volumetric
General Service Less Than 50 kW	(\$)	\$/kWh
Current Tariff Rates Adders		
Smart Meters	2.00	0.0000
Total Current Tariff Rates Adders	2.00	0.0000

	Fixed	Volumetric
General Service Less Than 50 kW	(\$)	\$
Proposed Tariff Rates Adders		
Smart Meters	6.50	0.0000
Total Proposed Tariff Rates Adders	6.50	0.0000

	Fixed	Volumetric
General Service 50 to 4,999 kW	(\$)	\$
Current Tariff Rates Adders		
Smart Meters	2.00	0.0000
Total Current Tariff Rates Adders	2.00	0.0000

	Fixed	Volumetric
General Service 50 to 4,999 kW	(\$)	\$
Proposed Tariff Rates Adders		
Smart Meters	6.50	0.0000
Total Proposed Tariff Rates Adders	6.50	0.0000

	Fixed	Volumetric
Unmetered Scattered Load	(\$)	\$/kWh
Current Tariff Rates Adders		
Total Current Tariff Rates Adders	0.00	0.0000

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

	Fixed	Volumetric
Sentinel Lighting	(\$)	\$/kWh
Current Tariff Rates Adders		
Total Current Tariff Rates Adders	0.00	0.0000

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

	Fixed	Volumetric
Street Lighting	(\$)	0
Current Tariff Rates Adders		
Total Current Tariff Rates Adders	0.00	0.0000

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



Name of LDC: Lakeland Power Distribution Ltd.
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Summary of Changes To Tariff Rate Riders

	Fixed (\$)	Volumetric (\$/kWh)
Residential		
Current Tariff Rates Riders		
Def Var Disp 2009	0.00	0.0005
Def Var Disp 2010	0.00	-0.0003
Total Current Tariff Rates Riders	0.00	0.0002

	Fixed (\$)	Volumetric (\$/kWh)
Residential		
Proposed Tariff Rates Riders		
Def Var Disp 2011	0.00	-0.0071
Total Proposed Tariff Rates Riders	0.00	-0.0071

	Fixed (\$)	Volumetric (\$/kWh)
General Service Less Than 50 kW		
Current Tariff Rates Riders		
Def Var Disp 2009	0.00	0.0003
Def Var Disp 2010	0.00	-0.0003
Total Current Tariff Rates Riders	0.00	0.0000

	Fixed (\$)	Volumetric (\$)
General Service Less Than 50 kW		
Proposed Tariff Rates Riders		
Def Var Disp 2011	0.00	-0.0071
Total Proposed Tariff Rates Riders	0.00	-0.0071

	Fixed (\$)	Volumetric (\$)
General Service 50 to 4,999 kW		
Current Tariff Rates Riders		
Def Var Disp 2009	0.00	0.0602
Def Var Disp 2010	0.00	-0.1289
Total Current Tariff Rates Riders	0.00	-0.0687

	Fixed (\$)	Volumetric (\$)
General Service 50 to 4,999 kW		
Proposed Tariff Rates Riders		
Def Var Disp 2011	0.00	-2.8596
Total Proposed Tariff Rates Riders	0.00	-2.8596

	Fixed (\$)	Volumetric (\$/kWh)
Unmetered Scattered Load		
Current Tariff Rates Riders		
Def Var Disp 2009	0.00	0.0006
Def Var Disp 2010	0.00	-0.0001
Total Current Tariff Rates Riders	0.00	0.0005

	Fixed	Volumetric
	(\$)	
Unmetered Scattered Load		0
Proposed Tariff Rates Riders		
Def Var Disp 2011	0.00	-0.0071
Total Proposed Tariff Rates Riders	0.00	-0.0071

	Fixed	Volumetric
	(\$)	\$/kWh
Sentinel Lighting		
Current Tariff Rates Riders		
Def Var Disp 2009	0.00	0.3558
Def Var Disp 2010	0.00	-0.1383
Total Current Tariff Rates Riders	0.00	0.2175

	Fixed	Volumetric
	(\$)	
Sentinel Lighting		0
Proposed Tariff Rates Riders		
Def Var Disp 2011	0.00	-2.9509
Total Proposed Tariff Rates Riders	0.00	-2.9509

	Fixed	Volumetric
	(\$)	
Street Lighting		0
Current Tariff Rates Riders		
Def Var Disp 2009	0.00	0.3387
Def Var Disp 2010	0.00	-0.1290
Total Current Tariff Rates Riders	0.00	0.2097

	Fixed	Volumetric
	(\$)	\$/kW
Street Lighting		
Proposed Tariff Rates Riders		
Def Var Disp 2011	0.00	-3.7788
Total Proposed Tariff Rates Riders	0.00	-3.7788



Name of LDC: Lakeland Power Distribution Ltd.
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Calculation of Bill Impacts

RTSR Loss Adjusted Metered kWh	Yes
RTSR Loss Adjusted Metered kW	No

Street Lighting

Monthly Rates and Charges	Metric	Current Rate	Applied For Rate
Service Charge	\$	4.12	4.79
Service Charge Rate Adder(s)	\$	-	-
Service Charge Rate Rider(s)	\$	-	-
Distribution Volumetric Rate	\$/kW	12.6074	14.6546
Distribution Volumetric Rate Adder(s)	\$/kW	-	-
Low Voltage Volumetric Rate	\$/kW	0.6488	0.6488
Distribution Volumetric Rate Rider(s)	\$/kW	0.2097	3.7788
Retail Transmission Rate – Network Service Rate	\$/kW	1.4643	1.4325
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kW	1.1659	1.1164
Wholesale Market Service Rate	\$/kWh	0.0052	0.0052
Rural Rate Protection Charge	\$/kWh	0.0013	0.0013
Special Purpose Charge	\$/kWh	0.0004	0.0004
Standard Supply Service – Administration Charge (if applicable)	\$/kWh	0.25	0.25

Consumption	37 kWh	0.10 kW
RPP Tier One	750 kWh	Load Factor 50.7%

Loss Factor 1.0585

Street Lighting	Volume	RATE \$	CHARGE \$	Volume	RATE \$	CHARGE \$	\$	%	% of Total Bill
Energy First Tier (kWh)	40	0.0650	2.60	40	0.0650	2.60	0.00	0.0%	24.01%
Energy Second Tier (kWh)	0	0.0750	0.00	0	0.0750	0.00	0.00	0.0%	0.00%
Sub-Total: Energy			2.60			2.60	0.00	0.0%	24.01%
Service Charge	1	4.12	4.12	1	4.79	4.79	0.67	16.3%	44.23%
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	0.00	0.00	1	0.00	0.00	0.00	0.0%	0.00%
Distribution Volumetric Rate	0.10	12.6074	1.26	0.10	14.6546	1.47	0.21	16.7%	13.57%
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	0.6488	0.06	0.10	0.6488	0.06	0.00	0.0%	0.55%
Distribution Volumetric Rate Rider(s)	0.10	0.2097	0.02	0.10	-3.7788	-0.38	-0.40	(2000.0)%	-3.51%
Total: Distribution			5.46			5.94	0.48	8.8%	54.85%
Retail Transmission Rate – Network Service Rate	0.10	1.4643	0.15	0.10	1.4325	0.14	-0.01	(6.7)%	1.29%
Retail Transmission Rate – Line and Transformation Connection Service Rate	0.10	1.1659	0.12	0.10	1.1164	0.11	-0.01	(8.3)%	1.02%
Total: Retail Transmission			0.27			0.25	-0.02	(7.4)%	2.31%
Sub-Total: Delivery (Distribution and Retail Transmission)			5.73			6.19	0.46	8.0%	57.16%
Wholesale Market Service Rate	40	0.0052	0.21	40	0.0052	0.21	0.00	0.0%	1.94%
Rural Rate Protection Charge	40	0.0013	0.05	40	0.0013	0.05	0.00	0.0%	0.46%
Special Purpose Charge	40	0.0004	0.02	40	0.0004	0.02	0.00	0.0%	0.18%
Standard Supply Service – Administration Charge (if applicable)	1	0.25	0.25	1	0.25	0.25	0.00	0.0%	2.31%
Sub-Total: Regulatory			0.53			0.53	0.00	0.0%	4.89%
Debt Retirement Charge (DRC)	37	0.00700	0.26	37	0.00700	0.26	0.00	0.0%	2.40%
Total Bill before Taxes			9.12			9.58	0.46	5.0%	88.46%
HST	9.12	13%	1.19	9.58	13%	1.25	0.06	5.0%	11.54%
Total Bill			10.31			10.83	0.52	5.0%	100.00%

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	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
Current Bill	\$ 2.60	\$ 5.07	\$ 7.60	\$ 10.07	\$ 12.61
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	24.0%	32.1%	36.5%	39.0%	40.9%

Distribution

Applied For Bill	\$ 5.94	\$ 7.09	\$ 8.25	\$ 9.40	\$ 10.55
Current Bill	\$ 5.46	\$ 6.81	\$ 8.15	\$ 9.50	\$ 10.84
\$ Impact	\$ 0.48	\$ 0.28	\$ 0.10	\$ 0.10	\$ 0.29
% Impact	8.8%	4.1%	1.2%	-1.1%	-2.7%
% of Total Bill	54.8%	44.9%	39.6%	36.4%	34.2%

Retail Transmission

Applied For Bill	\$ 0.25	\$ 0.51	\$ 0.76	\$ 1.02	\$ 1.28
Current Bill	\$ 0.27	\$ 0.52	\$ 0.79	\$ 1.06	\$ 1.31
\$ Impact	\$ 0.02	\$ 0.01	\$ 0.03	\$ 0.04	\$ 0.03
% Impact	-7.4%	-1.9%	-3.8%	-3.8%	-2.3%
% of Total Bill	2.3%	3.2%	3.6%	4.0%	4.1%

Delivery (Distribution and Retail Transmission)

Applied For Bill	\$ 6.19	\$ 7.60	\$ 9.01	\$ 10.42	\$ 11.83
Current Bill	\$ 5.73	\$ 7.33	\$ 8.94	\$ 10.56	\$ 12.15
\$ Impact	\$ 0.46	\$ 0.27	\$ 0.07	\$ 0.14	\$ 0.32
% Impact	8.0%	3.7%	0.8%	-1.3%	-2.6%
% of Total Bill	57.2%	48.1%	43.2%	40.4%	38.3%

Regulatory

Applied For Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
Current Bill	\$ 0.53	\$ 0.79	\$ 1.06	\$ 1.32	\$ 1.59
\$ Impact	\$ -	\$ -	\$ -	\$ -	\$ -
% Impact	0.0%	0.0%	0.0%	0.0%	0.0%
% of Total Bill	4.9%	5.0%	5.1%	5.1%	5.2%

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	2.4%	3.2%	3.7%	4.0%	4.1%

GST

Applied For Bill	\$ 1.25	\$ 1.82	\$ 2.40	\$ 2.97	\$ 3.55
Current Bill	\$ 1.19	\$ 1.78	\$ 2.39	\$ 2.99	\$ 3.59
\$ Impact	\$ 0.06	\$ 0.04	\$ 0.01	\$ 0.02	\$ 0.04
% Impact	5.0%	2.2%	0.4%	-0.7%	-1.1%
% of Total Bill	11.5%	11.5%	11.5%	11.5%	11.5%

Total Bill

Applied For Bill	\$ 10.83	\$ 15.79	\$ 20.84	\$ 25.80	\$ 30.86
Current Bill	\$ 10.31	\$ 15.48	\$ 20.76	\$ 25.96	\$ 31.22
\$ Impact	\$ 0.52	\$ 0.31	\$ 0.08	\$ 0.16	\$ 0.36
% Impact	5.0%	2.0%	0.4%	-0.6%	-1.2%



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Current and Applied For Allowances

Allowances

	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)



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Current and Applied For Specific Service Charges

Customer Administration	Metric	Current
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	Metric	Current
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	Metric	Current
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
	\$	



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Current and Applied For Retail Service Charges

Retail Service Charges (if applicable)	Metric
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	\$
Monthly Fixed Charge, per retailer	\$
Monthly Variable Charge, per customer, per retailer	\$/cust.
Distributor-consolidated billing charge, per customer, per retailer	\$/cust.
Retailer-consolidated billing credit, per customer, per retailer	\$/cust.
Service Transaction Requests (STR)	
Request fee, per request, applied to the requesting party	\$
Processing fee, per request, applied to the requesting party	\$
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	
More than twice a year, per request (plus incremental delivery costs)	\$

Appendix A

2011 IRM3 Shared Tax Savings Workform



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

LDC Information

Applicant Name	Lakeland Power Distribution Ltd.
OEB Application Number	IRM3
LDC Licence Number	ED-2002-0540
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2009
Last COS OEB Application Number	EB-2008-0234



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

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A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
B1.1 Re-Based Bill Det & Rates	Set Up Rate Classes and enter Re-Based Billing Determinants and Tariff Rates
B1.3 Re-Based Rev From Rates	Calculated Re-Based Revenue From Rates
F1.1 Z-Factor Tax Changes	Sharing formula for Tax changes - this is very preliminary
F1.3 Calc Tax Chg RRider Var	Option B - Calculation of Tax Sharing Rate Rider - Volumetric Allocation



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

Rate Class and Re-Based Billing Determinants & Rates

Last COS Re-based Year: 2009
 Last COS OEB Application Number: EB-2008-0234

Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C	Rate ReBal Base Service Charge D	Rate ReBal Base Distribution Volumetric Rate kWh E	Rate ReBal Base Distribution Volumetric Rate kW F
RES	Residential	Customer	kWh	7,562	87,027,546		15.19	0.0137	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,549	49,211,450		36.26	0.0083	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	97	87,383,887	209,041	482.33		1.3965
USL	Unmetered Scattered Load	Connection	kWh	45	249,040		17.89	0.0081	
Sen	Sentinel Lighting	Connection	kW	42	41,511	115	4.84		16.7581
SL	Street Lighting	Connection	kW	2,058	2,007,912	5,336	4.78		14.6283
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						

Enter "Rate ReBal Base" rates from Sheet "E1.1 Rate Reb Base Dist Rts Gen" of your 2011 IRM3 Rate Generator.



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

Calculated Re-Based Revenue From Rates

Last COS Re-based Year: 2009
 Last COS OEB Application Number: EB-2008-0234

Rate Class	Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Rate ReBal Base Service Charge	Rate ReBal Distribution Volumetric Rate kWh	Rate ReBal Base Rate Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates
	A	B	C	D	E	F	G = A * D * 12	H = B * E	I = C * F	J = G + H + I
Residential	7,562	87,027,546	0	15.19	0.0137	0.0000	1,378,401	1,192,277	0	2,570,679
General Service Less Than 50 kW	1,549	49,211,450	0	36.26	0.0083	0.0000	674,001	408,455	0	1,082,456
General Service 50 to 4,999 kW	97	87,383,887	209,041	482.33	0.0000	1.3965	561,432	0	291,926	853,358
Unmetered Scattered Load	45	249,040	0	17.89	0.0081	0.0000	9,661	2,017	0	11,678
Sentinel Lighting	42	41,511	115	4.84	0.0000	16.7581	2,439	0	1,927	4,367
Street Lighting	2,058	2,007,912	5,336	4.78	0.0000	14.6283	118,047	0	78,057	196,103
							2,743,981	1,602,750	371,910	4,718,640



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

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	\$ 3,807	\$ -	\$ -

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	26.86%	24.87%	22.34%	20.75%
Tax Impact	\$ 164,892	\$ 152,649	\$ 137,138	\$ 127,368
Grossed-up Tax Amount	\$ 225,460	\$ 203,178	\$ 176,592	\$ 160,717
Tax Related Amounts Forecast from Capital Tax Rate Changes	\$ 11,515	\$ 3,807	\$ -	\$ -
Tax Related Amounts Forecast from Income Tax Rate Changes	\$ 225,460	\$ 203,178	\$ 176,592	\$ 160,717
Total Tax Related Amounts	\$ 236,975	\$ 206,984	\$ 176,592	\$ 160,717
Incremental Tax Savings		-\$ 29,990	-\$ 60,382	-\$ 76,257
Sharing of Tax Savings (50%)		-\$ 14,995	-\$ 30,191	-\$ 38,129



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

Calculate Tax Change Rate Rider 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	\$2,570,678.7402	54.48%	-\$16,448	87,027,546	0	-\$0.0002	
General Service Less Than 50 kW	\$1,082,456	22.94%	-\$6,926	49,211,450	0	-\$0.0001	
General Service 50 to 4,999 kW	\$853,358	18.08%	-\$5,460	87,383,887	209,041		-\$0.0261
Unmetered Scattered Load	\$11,678	0.25%	-\$75	249,040	0	-\$0.0003	
Sentinel Lighting	\$4,367	0.09%	-\$28	41,511	115		-\$0.2429
Street Lighting	\$196,103	4.16%	-\$1,255	2,007,912	5,336		-\$0.2351
	\$4,718,640 H	100.00%	-\$30,191 I				

Enter the above value onto Sheet "J2.7 Tax Change Rate Rider" of the 2011 IRM3 Rate Generator.

Appendix A

2011 IRM3 Revenue to Cost Ratio Adjustment Workform



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

LDC Information

Applicant Name	Lakeland Power Distribution Ltd.
OEB Application Number	IRM3
LDC Licence Number	ED-2002-0540
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2009
Last COS OEB Application Number	EB-2008-0234



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

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B1.2 Removal of Rate Adders	Removal of Rate Adders
B1.3 Re-Based Rev From Rates	Calculated Current Revenue From Rates
C1.1 Decision Cost Revenue Adj	Decision - Cost Revenue Adjustments by Rate Class
C1.2 Revenue Offsets Allocation	Revenue Offsets Allocation
C1.3 Transformer Allowance	Transformer Allowance
C1.4 R C Ratio Revenue	Revenue / Cost Ratio Revenue
C1.5 Proposed R C Ratio Adj	Proposed Revenue / Cost Ratio Adjustment
C1.6 Proposed Revenue	Proposed Revenue from Revenue / Cost Ratio Adjustment
C1.7 Proposed F V Rev Alloc	Proposed Fixed Variable Revenue Allocation
C1.8 Proposed F V Rates	Proposed Fixed and Variable Rates
C1.9 Adjust To Proposed Rates	Adjustment required to Proposed Rates



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

Rate Class Selection, Re-Based Billing Determinants & Current Tariff Rates

The purpose of this sheet is to set up the rate classes, enter the re-based billing determinants from your last cost of service application and enter the current service charge and volumetric distribution rates as found on your May 1, 2010 (or subsequent) Tariff of rates and charges.

				2009					
				EB-2008-0234					
Rate Group	Rate Class	Fixed Metric	Vol Metric	Re-based Billed			Current Tariff Service Charge D	Current Tariff Distribution	
				Customers or Connections A	Re-based Billed kWh B	Re-based Billed kW C		Volumetric Rate kWh E	Volumetric Rate kW F
RES	Residential	Customer	kWh	7,562	87,027,546		15.19	0.0137	
GSLT50	General Service Less Than 50 kW	Customer	kWh	1,549	49,211,450		36.26	0.0083	
GSGT50	General Service 50 to 4,999 kW	Customer	kW	97	87,383,887	209,041	497.95		1.4417
USL	Unmetered Scattered Load	Connection	kWh	45	249,040		17.89	0.0081	
Sen	Sentinel Lighting	Connection	kW	42	41,511	115	4.23		14.6570
SL	Street Lighting	Connection	kW	2,058	2,007,912	5,336	4.12		12.6074
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 Ltd.
File Number: IRM3
Effective Date: May 1, 2011
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Removal of Rate Adders

The purpose of this sheet is to remove from current tariff rates any rate adders included in rates. Most applicants will not require input on this sheet

Last COS Re-based Year 2009

Last COS OEB Application Number EB-2008-0234

Rate Class	Current Tariff Service Charge	Current Tariff Distribution Volumetric Rate kWh	Current Tariff Distribution Volumetric Rate kW	Service Charge Rate Adders	Distribution Volumetric kWh Rate Adders	Distribution Volumetric kW Rate Adders
	A	B	C	D	E	F
Residential	15.19	0.0137	0.0000	0.00	0.0000	0.0000
General Service Less Than 50 kW	36.26	0.0083	0.0000	0.00	0.0000	0.0000
General Service 50 to 4,999 kW	497.95	0.0000	1.4417	0.00	0.0000	0.0000
Unmetered Scattered Load	17.89	0.0081	0.0000	0.00	0.0000	0.0000
Sentinel Lighting	4.23	0.0000	14.6570	0.00	0.0000	0.0000
Street Lighting	4.12	0.0000	12.6074	0.00	0.0000	0.0000



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

Calculated Current Revenue From Rates

The purpose of this sheet is to calculate current revenue from rate classes

Last COS Re-based Year **2009**
 Last COS OEB Application Number **EB-2008-0234**

Rate Class	Re-based Billed Customers or Re-based Connections			Re-based Billed kWh	Re-based Billed kW	Current Base Service Charge	Current Base Volumetric Rate kWh	Current Base Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates
	A	B	C									
Residential	7,562	87,027,546	0			15.19	0.0137	0.0000	1,378,401	1,192,277	0	2,570,679
General Service Less Than 50 kW	1,549	49,211,450	0			36.26	0.0083	0.0000	674,001	408,455	0	1,082,456
General Service 50 to 4,999 kW	97	87,383,887	209,041			497.95	0.0000	1.4417	579,614	0	301,374	880,988
Unmetered Scattered Load	45	249,040	0			17.89	0.0081	0.0000	9,661	2,017	0	11,678
Sentinel Lighting	42	41,511	115			4.23	0.0000	14.6570	2,132	0	1,686	3,817
Street Lighting	2,058	2,007,912	5,336			4.12	0.0000	12.6074	101,748	0	67,273	169,021
									2,745,556	1,602,750	370,333	4,718,639



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

Decision - Cost Revenue Adjustments by Rate Class

The purpose of this sheet is to input the Revenue Cost Ratios as determined from column G on Sheet "C1.5 Proposed R C Ratio Adj" of the applicants 2010 IRM3 Supplemental Filing Module or 2010 COS Decision and Order.

Under Direction the applicant can choose "No Change" - no change in that rate class ratio, "Change" - Board ordered change from COS decision, or Rebalance to apply offset adjustments to Decision prescribed rate classes.

Rate Class	Direction	Current Year 2010	Transition Year 2011	Transition Year 2012	Transition Year 2013	Transition Year 2014	Transition Year 2015
Residential	No Change	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
General Service Less Than 50 kW	No Change	99.99%	99.99%	99.99%	99.99%	99.99%	99.99%
General Service 50 to 4,999 kW	Rebalance	118.00%	tbd	tbd	tbd	tbd	tbd
Unmetered Scattered Load	No Change	47.11%	47.11%	47.11%	47.11%	47.11%	47.11%
Sentinel Lighting	Change	61.74%	70.00%	70.00%	70.00%	70.00%	70.00%
Street Lighting	Change	60.82%	70.00%	70.00%	70.00%	70.00%	70.00%



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

Revenue Offsets Allocation

The purpose of this sheet is to allocate the Revenue Offsets (miscellaneous revenue) found in the last COS to the various rate classes in proportion to the allocation from the Cost Allocation informational filing.

Rate Class	Informational Filing		Allocated Revenue Offsets
	Revenue Offsets A	Percentage Split 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
	325,141	100.00%	435,076
	B		D

Enter revenue offsets as found in Cell F47 on sheet "C1.2 Revenue Offsets Allocation" of the 2010 IRM3 Supplemental Filing Module or from 2010 COS RRWF



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

Transformer Allowance

The purpose of this sheet is to remove the transformer allowance from volumetric rates. Under Transformer Allowance in Rates select "Yes" if included in that rate class or "No" if not included. Once selected apply the update button to reveal input cells in which you can input the number of kW's and the transformer rate for each rate class.

Rate Class	Transformer Allowance In Rate	Transformer Allowance A	Transformer Allowance kW's C	Transformer Allowance Rate E	Volumetric Distribution Rate F	Billed kW's G	Adjusted Volumetric 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	1.4417	209,041	1.1663
Unmetered Scattered Load	No						
Sentinel Lighting	No						
Street Lighting	No						
		<u>57,567</u>	<u>95,945</u>			<u>209,041</u>	
		B	D			H	

Enter Transformer Allowance as found in Cell E47 on sheet "C1.3 Transformer Allowance" of the 2010 IRM3 Supplemental Filing Module or from 2010 COS RRWF



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

Revenue / Cost Ratio Revenue

The purpose of this sheet is to calculate revenue by rate class that includes Revenue Offsets and excludes Transformer Allowance prior to Revenue Cost Ratio Adjustment re-allocation.

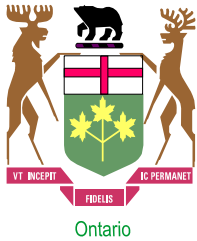
Rate Class	Billed Customers or Connections		Billed kWh Billed kW		Base Service Charge D	Base Distribution Volumetric Rate kWh E	Base Distribution Volumetric Rate kW F	Service Charge G = A * D * 12	Distribution Volumetric Rate kWh H = B * E	Distribution Volumetric Rate kW I = C * F	Revenue Requirement from Rates J = G + H + I
	A	B	C	C							
Residential	7,562	87,027,546	0	0	15.19	0.0137	0.0000	1,378,401	1,192,277	0	2,570,679
General Service Less Than 50 kW	1,549	49,211,450	0	0	36.26	0.0083	0.0000	674,001	408,455	0	1,082,456
General Service 50 to 4,999 kW	97	87,383,887	209,041	0	497.95	0.0000	1.1663	579,614	0	243,807	823,421
Unmetered Scattered Load	45	249,040	0	0	17.89	0.0081	0.0000	9,661	2,017	0	11,678
Sentinel Lighting	42	41,511	115	0	4.23	0.0000	14.6570	2,132	0	1,686	3,817
Street Lighting	2,058	2,007,912	5,336	0	4.12	0.0000	12.6074	101,748	0	67,273	169,021
								2,745,556	1,602,750	312,766	4,661,072



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

Proposed Revenue / Cost Ratio Adjustment

Rate Class	Adjusted Revenue A	Current Revenue		Proposed Revenue Cost		Final Adjusted Revenue E = C * D	Dollar Change F = E - C	Percentage Change G = (E / C) - 1
		Cost Ratio B	Re-Allocated Cost C = A / B	Ratio D	Ratio			
Residential	\$ 2,818,872	1.00	\$ 2,818,872	1.00	\$ 2,818,872	\$ -	0.0%	
General Service Less Than 50 kW	\$ 1,188,919	1.00	\$ 1,189,038	1.00	\$ 1,188,919	-\$ 0	0.0%	
General Service 50 to 4,999 kW	\$ 888,225	1.18	\$ 752,733	1.14	\$ 860,584	-\$ 27,640	-3.1%	
Unmetered Scattered Load	\$ 16,542	0.47	\$ 35,113	0.47	\$ 16,542	\$ 0	0.0%	
Sentinel Lighting	\$ 4,090	0.62	\$ 6,625	0.70	\$ 4,638	\$ 547	13.4%	
Street Lighting	\$ 179,499	0.61	\$ 295,132	0.70	\$ 206,593	\$ 27,093	15.1%	
	<u>\$ 5,096,148</u>		<u>\$ 5,097,514</u>		<u>\$ 5,096,148</u>	<u>-\$ 0</u>	<u>0.0%</u>	
Out of Balance						-		
Final ?						Yes		



Name of LDC: Lakeland Power Distribution Ltd.
File Number: IRM3
Effective Date: May 1, 2011
Version : 1.0

Proposed Revenue from Revenue / Cost Ratio Adjustment

Rate Class	Adjusted	Allocated Re- Based Revenue Offsets	Revenue	Re-based Transformer Allowance D	Revenue
	Revenue By Revenue Cost Ratio A		Requirement from Rates Before Transformer Allowance C = A - B		Requirement from Rates E = C + D
Residential	\$ 2,818,872	\$ 248,194	\$ 2,570,679	\$ -	\$ 2,570,679
General Service Less Than 50 kW	\$ 1,188,919	\$ 106,463	\$ 1,082,456	\$ -	\$ 1,082,456
General Service 50 to 4,999 kW	\$ 860,584	\$ 64,804	\$ 795,781	\$ 57,567	\$ 853,348
Unmetered Scattered Load	\$ 16,542	\$ 4,864	\$ 11,678	\$ -	\$ 11,678
Sentinel Lighting	\$ 4,638	\$ 273	\$ 4,365	\$ -	\$ 4,365
Street Lighting	\$ 206,593	\$ 10,479	\$ 196,114	\$ -	\$ 196,114
	\$ 5,096,148	\$ 435,076	\$ 4,661,072	\$ 57,567	\$ 4,718,639



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

Proposed Fixed Variable Revenue Allocation

Rate Class	Revenue Requirement from Rates A	Service Charge % Revenue B	Distribution Volumetric		Service Charge Revenue E = A * B	Distribution Volumetric		Revenue Requirement from Rates by Rate Class H = E + F + G
			Rate % Revenue kWh C	Rate % Revenue kW D		Rate Revenue kWh F = A * C	Rate Revenue kW G = A * D	
Residential	\$ 2,570,679	53.6%	46.4%	0.0%	\$ 1,378,401	\$ 1,192,277	\$ -	\$ 2,570,679
General Service Less Than 50 kW	\$ 1,082,456	62.3%	37.7%	0.0%	\$ 674,001	\$ 408,455	\$ -	\$ 1,082,456
General Service 50 to 4,999 kW	\$ 853,348	65.8%	0.0%	34.2%	\$ 561,429	\$ -	\$ 291,919	\$ 853,348
Unmetered Scattered Load	\$ 11,678	82.7%	17.3%	0.0%	\$ 9,661	\$ 2,017	\$ -	\$ 11,678
Sentinel Lighting	\$ 4,365	55.8%	0.0%	44.2%	\$ 2,438	\$ -	\$ 1,927	\$ 4,365
Street Lighting	\$ 196,114	60.2%	0.0%	39.8%	\$ 118,057	\$ -	\$ 78,057	\$ 196,114
	<u>\$ 4,718,639</u>				<u>\$ 2,743,986</u>	<u>\$ 1,602,750</u>	<u>\$ 371,903</u>	<u>\$ 4,718,639</u>



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
 Version : 1.0

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	\$ 1,378,401	\$ 1,192,277	\$ -	7,562	87,027,546	0	15.19	0.0137	-
General Service Less Than 50 kW	\$ 674,001	\$ 408,455	\$ -	1,549	49,211,450	0	36.26	0.0083	-
General Service 50 to 4,999 kW	\$ 561,429	\$ -	\$ 291,919	97	87,383,887	209,041	482.33	-	1.3965
Unmetered Scattered Load	\$ 9,661	\$ 2,017	\$ -	45	249,040	0	17.89	0.0081	-
Sentinel Lighting	\$ 2,438	\$ -	\$ 1,927	42	41,511	115	4.84	-	16.7581
Street Lighting	\$ 118,057	\$ -	\$ 78,057	2,058	2,007,912	5,336	4.78	-	14.6283



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: IRM3
 Effective Date: May 1, 2011
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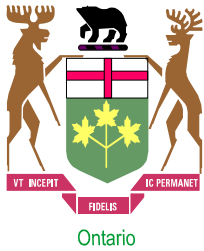
Adjustment required to Proposed Rates

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	\$ 15.19	\$ 0.0137	\$ -	\$ 15.19	\$ 0.0137	\$ -	\$ -	\$ -	\$ -
General Service Less Than 50 kW	\$ 36.26	\$ 0.0083	\$ -	\$ 36.26	\$ 0.0083	\$ -	\$ -	\$ -	\$ -
General Service 50 to 4,999 kW	\$ 482.33	\$ -	\$ 1.3965	\$ 497.95	\$ -	\$ 1.4417	-\$ 15.62	\$ -	-\$ 0.0452
Unmetered Scattered Load	\$ 17.89	\$ 0.0081	\$ -	\$ 17.89	\$ 0.0081	\$ -	\$ -	\$ -	\$ -
Sentinel Lighting	\$ 4.84	\$ -	\$ 16.7581	\$ 4.23	\$ -	\$ 14.6570	\$ 0.61	\$ -	\$ 2.1011
Street Lighting	\$ 4.78	\$ -	\$ 14.6283	\$ 4.12	\$ -	\$ 12.6074	\$ 0.66	\$ -	\$ 2.0209

Enter the above values onto Sheet
 "D1.X Revenue Cost Ratio Adj"
 of the 2011 OEB IRM3 Rate Generator.

Appendix A

2011 IRM3 RTSR Adjustment Workform



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Version : 1.0

LDC Information

Applicant Name	Lakeland Power Distribution Ltd.
OEB Application Number	EB-2010-0096
LDC Licence Number	ED-2002-0540
Application Type	IRM3



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Version : 1.0

Table of Contents

Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
B1.1 Rate Class And RTSR Rates	Enter Rate Class And RTSR Rates
B1.2 Dist Billing Determinants	Enter Distributor Billing Determinants
B1.3 UTR's and Sub-Transmission	Current and Forecasted UTR's and Hydro One Sub-Transmission Rates
C1.1 Historical Wholesale	Enter Historical Wholesale Transmission
C1.2 Current Wholesale	Calculates Current Wholesale Transmission
C1.3 Forecast Wholesale	Calculates Forecast Wholesale Transmission
D1.1 Adj Network to Curr Whsl	Calculates the Adjustment for RTSR-Network needed to recover Current Wholesale
D1.2 Adj Conn to Curr Whsl	Calculates the Adjustment for RTSR-Connection needed to recover Current Wholesale
E1.1 Adj Network to Fcst Whsl	Calculates the Adjustment for RTSR-Network needed to recover Forecast Wholesale
E1.2 Adj Conn to Fcst Whsl	Calculates the Adjustment for RTSR-Connection needed to recover Forecast Wholesale
F1.1 IRM RTSR Adj - Network	Calculates the IRM RTSR Adjustment Calculation - Network for Rate Generator
F1.2 IRM RTSR Adj - Connection	Calculates the IRM RTSR Adjustment Calculation - Connection for Rate Generator



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Version : 1.0

Rate Class And 2010 RTSR Rates

Enter Rate Group and Rate Class in the same order as listed on your current Tariff sheet and Rate Generator.

Enter the RTSR-Network and RTSR-Connection rates as approved on your current Tariff sheet.

Rate Group	Rate Class	Vol Metric	RTSR - Network	RTSR - Connection
RES	Residential	kWh	0.0051	0.0041
GSLT50	General Service Less Than 50 kW	kWh	0.0047	0.0038
GSGT50	General Service 50 to 4,999 kW	kW	2.0103	1.5974
USL	Unmetered Scattered Load	kWh	0.0047	0.0038
Sen	Sentinel Lighting	kW	1.5022	1.1772
SL	Street Lighting	kW	1.4643	1.1659
NA	Rate Class 7	NA		
NA	Rate Class 8	NA		
NA	Rate Class 9	NA		
NA	Rate Class 10	NA		
NA	Rate Class 11	NA		
NA	Rate Class 12	NA		
NA	Rate Class 13	NA		
NA	Rate Class 14	NA		
NA	Rate Class 15	NA		
NA	Rate Class 16	NA		
NA	Rate Class 17	NA		
NA	Rate Class 18	NA		
NA	Rate Class 19	NA		
NA	Rate Class 20	NA		
NA	Rate Class 21	NA		
NA	Rate Class 22	NA		
NA	Rate Class 23	NA		
NA	Rate Class 24	NA		
NA	Rate Class 25	NA		



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Version : 1.0

2009 Distributor Billing Determinants

Enter the most recently reported RRR billing determinants

Loss Adjusted Metered kWh Yes

Loss Adjusted Metered kW No

Rate Class	Vol Metric	Metered kWh		Applicable Loss Factor C	Load Factor 730)	Loss Adjusted Billed kWh E = A * C
		A	B			
Residential	kWh	80,315,658	0	1.0585		85,014,124
General Service Less Than 50 kW	kWh	43,448,406	0	1.0585		45,990,138
General Service 50 to 4,999 kW	kW	84,543,539	208,435	1.0585	55.59%	89,489,336
Unmetered Scattered Load	kWh	167,164	0	1.0585		176,943
Sentinel Lighting	kW	40,602	97	1.0585	57.25%	42,977
Street Lighting	kW	1,870,098	3,489	1.0585	73.46%	1,979,498
Total		210,385,466	212,022			222,693,016



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

Uniform Transmission and Hydro One Sub-Transmission Rates

Uniform Transmission Rates

Rate Description	Vol Metric	Effective January 1, 2009	Effective July 1, 2009	Effective January 1, 2010	Effective January 1, 2011
		Rate	Rate	Rate	Rate
Network Service Rate	kW	\$ 2.57	\$ 2.66	\$ 2.97	\$ 2.97
Line Connection Service Rate	kW	\$ 0.70	\$ 0.70	\$ 0.73	\$ 0.73
Transformation Connection Service Rate	kW	\$ 1.62	\$ 1.57	\$ 1.71	\$ 1.71

Hydro One Sub-Transmission Rates

Rate Description	Vol Metric	Effective May 1, 2008	Effective May 1, 2009	Effective May 1, 2010	Effective May 1, 2011
		Rate	Rate	Rate	Rate
Network Service Rate	kW	\$ 2.01	\$ 2.24	\$ 2.65	\$ 2.65
Line Connection Service Rate	kW	\$ 0.50	\$ 0.60	\$ 0.64	\$ 0.64
Transformation Connection Service Rate	kW	\$ 1.38	\$ 1.39	\$ 1.50	\$ 1.50
Both Line and Transformation Connection Service Rate	kW	\$ 1.88	\$ 1.99	\$ 2.14	\$ 2.14

Hydro One Sub-Transmission Rate Rider 6A

Rate Description	Vol Metric	Effective May 1, 2008	Effective May 1, 2009	Effective May 1, 2010	Effective May 1, 2011
		Rate	Rate	Rate	Rate
RSVA Transmission network – 4714 – which affects 1584	kW	\$ -	\$ -	\$ 0.0470	\$ 0.0470
RSVA Transmission connection – 4716 – which affects 1586	kW	\$ -	\$ -	-\$ 0.0250	-\$ 0.0250
RSVA LV – 4750 – which affects 1550	kW	\$ -	\$ -	\$ 0.0580	\$ 0.0580
RARA 1 – 2252 – which affects 1590	kW	\$ -	\$ -	-\$ 0.0750	-\$ 0.0750
Hydro One Sub-Transmission Rate Rider 6A	kW	\$ -	\$ -	\$ 0.0050	\$ 0.0050



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

2009 Historical Wholesale Transmission

Enter billing detail for wholesale transmission for the same reporting period as the billing determinants on sheet B1.2.

IESO

Month	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January		\$ -			\$ -			\$ -		\$ -
February		\$ -			\$ -			\$ -		\$ -
March		\$ -			\$ -			\$ -		\$ -
April		\$ -			\$ -			\$ -		\$ -
May		\$ -			\$ -			\$ -		\$ -
June		\$ -			\$ -			\$ -		\$ -
July		\$ -			\$ -			\$ -		\$ -
August		\$ -			\$ -			\$ -		\$ -
September		\$ -			\$ -			\$ -		\$ -
October		\$ -			\$ -			\$ -		\$ -
November		\$ -			\$ -			\$ -		\$ -
December		\$ -			\$ -			\$ -		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One

Month	Network			Line Connection			Line Transformation			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	43,796	\$2.01	\$ 88,030	43,796	\$0.50	\$ 21,898	43,796	\$1.38	\$ 60,438	\$ 82,336
February	39,762	\$2.01	\$ 79,922	39,762	\$0.50	\$ 19,881	39,762	\$1.38	\$ 54,872	\$ 74,753
March	35,287	\$2.01	\$ 70,927	35,287	\$0.50	\$ 17,644	35,287	\$1.38	\$ 48,696	\$ 66,340
April	29,968	\$2.01	\$ 60,236	29,968	\$0.50	\$ 14,984	29,968	\$1.38	\$ 41,356	\$ 56,340
May	22,007	\$2.01	\$ 44,234	22,007	\$0.50	\$ 11,004	22,007	\$1.38	\$ 30,370	\$ 41,373
June	34,788	\$2.24	\$ 77,925	34,788	\$0.60	\$ 20,873	34,788	\$1.39	\$ 48,355	\$ 69,228
July	29,835	\$2.24	\$ 66,830	29,835	\$0.60	\$ 17,901	29,835	\$1.39	\$ 41,471	\$ 59,372
August	31,112	\$2.24	\$ 69,691	31,112	\$0.60	\$ 18,667	31,112	\$1.39	\$ 43,246	\$ 61,913
September	29,356	\$2.24	\$ 65,757	29,356	\$0.60	\$ 17,614	29,356	\$1.39	\$ 40,805	\$ 58,418
October	29,849	\$2.24	\$ 66,862	29,849	\$0.60	\$ 17,909	29,849	\$1.39	\$ 41,490	\$ 59,400
November	28,846	\$2.24	\$ 64,615	28,846	\$0.60	\$ 17,308	28,846	\$1.39	\$ 40,096	\$ 57,404
December	35,274	\$2.24	\$ 79,014	35,274	\$0.60	\$ 21,164	35,274	\$1.39	\$ 49,031	\$ 70,195
Total	389,880	\$2.14	\$ 834,043	389,880	\$0.56	\$ 216,846	389,880	\$1.39	\$ 540,225	\$ 757,071

Total

Month	Network			Line Connection			Line Transformation			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	43,796	\$2.01	\$ 88,030	43,796	\$0.50	\$ 21,898	43,796	\$1.38	\$ 60,438	\$ 82,336
February	39,762	\$2.01	\$ 79,922	39,762	\$0.50	\$ 19,881	39,762	\$1.38	\$ 54,872	\$ 74,753
March	35,287	\$2.01	\$ 70,927	35,287	\$0.50	\$ 17,644	35,287	\$1.38	\$ 48,696	\$ 66,340
April	29,968	\$2.01	\$ 60,236	29,968	\$0.50	\$ 14,984	29,968	\$1.38	\$ 41,356	\$ 56,340
May	22,007	\$2.01	\$ 44,234	22,007	\$0.50	\$ 11,004	22,007	\$1.38	\$ 30,370	\$ 41,373
June	34,788	\$2.24	\$ 77,925	34,788	\$0.60	\$ 20,873	34,788	\$1.39	\$ 48,355	\$ 69,228
July	29,835	\$2.24	\$ 66,830	29,835	\$0.60	\$ 17,901	29,835	\$1.39	\$ 41,471	\$ 59,372
August	31,112	\$2.24	\$ 69,691	31,112	\$0.60	\$ 18,667	31,112	\$1.39	\$ 43,246	\$ 61,913
September	29,356	\$2.24	\$ 65,757	29,356	\$0.60	\$ 17,614	29,356	\$1.39	\$ 40,805	\$ 58,418
October	29,849	\$2.24	\$ 66,862	29,849	\$0.60	\$ 17,909	29,849	\$1.39	\$ 41,490	\$ 59,400
November	28,846	\$2.24	\$ 64,615	28,846	\$0.60	\$ 17,308	28,846	\$1.39	\$ 40,096	\$ 57,404
December	35,274	\$2.24	\$ 79,014	35,274	\$0.60	\$ 21,164	35,274	\$1.39	\$ 49,031	\$ 70,195
Total	389,880	\$2.14	\$ 834,043	389,880	\$0.56	\$ 216,846	389,880	\$1.39	\$ 540,225	\$ 757,071



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

Current Wholesale Transmission

The purpose of this sheet is to calculate the expected billing when current 2010 UTR rates are applied against historical (2009) transmission units.

IESO

Month	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
February	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
March	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
April	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
May	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
June	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
July	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
August	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
September	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
October	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
November	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
December	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One

Month	Network			Line Connection			Line Transformation			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
	Includes Hydro One Rate Rider B1.3 UTR's and Sub-Transmission Cell K48			Includes Hydro One Rate Rider B1.3 UTR's and Sub-Transmission Cell K50						
January	43,796	\$2.6970	\$ 118,118	43,796	\$0.6150	\$ 26,935	43,796	\$1.5000	\$ 65,694	\$ 92,629
February	39,762	\$2.6970	\$ 107,238	39,762	\$0.6150	\$ 24,454	39,762	\$1.5000	\$ 59,643	\$ 84,097
March	35,287	\$2.6970	\$ 95,169	35,287	\$0.6150	\$ 21,702	35,287	\$1.5000	\$ 52,931	\$ 74,632
April	29,968	\$2.6970	\$ 80,824	29,968	\$0.6150	\$ 18,430	29,968	\$1.5000	\$ 44,952	\$ 63,382
May	22,007	\$2.6970	\$ 59,353	22,007	\$0.6150	\$ 13,534	22,007	\$1.5000	\$ 33,011	\$ 46,545
June	34,788	\$2.6970	\$ 93,823	34,788	\$0.6150	\$ 21,395	34,788	\$1.5000	\$ 52,182	\$ 73,577
July	29,835	\$2.6970	\$ 80,465	29,835	\$0.6150	\$ 18,349	29,835	\$1.5000	\$ 44,753	\$ 63,101
August	31,112	\$2.6970	\$ 83,909	31,112	\$0.6150	\$ 19,134	31,112	\$1.5000	\$ 46,668	\$ 65,802
September	29,356	\$2.6970	\$ 79,173	29,356	\$0.6150	\$ 18,054	29,356	\$1.5000	\$ 44,034	\$ 62,088
October	29,849	\$2.6970	\$ 80,503	29,849	\$0.6150	\$ 18,357	29,849	\$1.5000	\$ 44,774	\$ 63,131
November	28,846	\$2.6970	\$ 77,798	28,846	\$0.6150	\$ 17,740	28,846	\$1.5000	\$ 43,269	\$ 61,009
December	35,274	\$2.6970	\$ 95,134	35,274	\$0.6150	\$ 21,694	35,274	\$1.5000	\$ 52,911	\$ 74,605
Total	389,880	\$2.6970	\$1,051,506	389,880	\$0.6150	\$239,776	389,880	\$1.5000	\$584,820	\$824,596

Total

Month	Network			Line Connection			Line Transformation			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	43,796	\$2.6970	\$ 118,118	43,796	\$0.6150	\$ 26,935	43,796	\$1.5000	\$ 65,694	\$ 92,629
February	39,762	\$2.6970	\$ 107,238	39,762	\$0.6150	\$ 24,454	39,762	\$1.5000	\$ 59,643	\$ 84,097
March	35,287	\$2.6970	\$ 95,169	35,287	\$0.6150	\$ 21,702	35,287	\$1.5000	\$ 52,931	\$ 74,632
April	29,968	\$2.6970	\$ 80,824	29,968	\$0.6150	\$ 18,430	29,968	\$1.5000	\$ 44,952	\$ 63,382
May	22,007	\$2.6970	\$ 59,353	22,007	\$0.6150	\$ 13,534	22,007	\$1.5000	\$ 33,011	\$ 46,545
June	34,788	\$2.6970	\$ 93,823	34,788	\$0.6150	\$ 21,395	34,788	\$1.5000	\$ 52,182	\$ 73,577
July	29,835	\$2.6970	\$ 80,465	29,835	\$0.6150	\$ 18,349	29,835	\$1.5000	\$ 44,753	\$ 63,101
August	31,112	\$2.6970	\$ 83,909	31,112	\$0.6150	\$ 19,134	31,112	\$1.5000	\$ 46,668	\$ 65,802
September	29,356	\$2.6970	\$ 79,173	29,356	\$0.6150	\$ 18,054	29,356	\$1.5000	\$ 44,034	\$ 62,088
October	29,849	\$2.6970	\$ 80,503	29,849	\$0.6150	\$ 18,357	29,849	\$1.5000	\$ 44,774	\$ 63,131
November	28,846	\$2.6970	\$ 77,798	28,846	\$0.6150	\$ 17,740	28,846	\$1.5000	\$ 43,269	\$ 61,009
December	35,274	\$2.6970	\$ 95,134	35,274	\$0.6150	\$ 21,694	35,274	\$1.5000	\$ 52,911	\$ 74,605
Total	389,880	\$2.6970	\$1,051,506	389,880	\$0.6150	\$239,776	389,880	\$1.5000	\$584,820	\$824,596



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

Forecast Wholesale Transmission

The purpose of this sheet is to calculate the expected billing when forecasted 2011 UTR rates are applied against historical (2009) transmission units.

IESO

Month	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
February	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
March	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
April	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
May	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
June	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
July	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
August	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
September	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
October	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
November	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
December	-	\$2.9700	\$ -	-	\$0.7300	\$ -	-	\$1.7100	\$ -	\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Hydro One

Month	Network			Line Connection			Line Transformation			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
	Includes Hydro One Rate Rider B1.3 UTR's and Sub-Transmission Cell M48			Includes Hydro One Rate Rider B1.3 UTR's and Sub-Transmission Cell M50						
January	43,796	\$2.6970	\$ 118,118	43,796	\$0.6150	\$ 26,935	43,796	\$1.5000	\$ 65,694	\$ 92,629
February	39,762	\$2.6970	\$ 107,238	39,762	\$0.6150	\$ 24,454	39,762	\$1.5000	\$ 59,643	\$ 84,097
March	35,287	\$2.6970	\$ 95,169	35,287	\$0.6150	\$ 21,702	35,287	\$1.5000	\$ 52,931	\$ 74,632
April	29,968	\$2.6970	\$ 80,824	29,968	\$0.6150	\$ 18,430	29,968	\$1.5000	\$ 44,952	\$ 63,382
May	22,007	\$2.6970	\$ 59,353	22,007	\$0.6150	\$ 13,534	22,007	\$1.5000	\$ 33,011	\$ 46,545
June	34,788	\$2.6970	\$ 93,823	34,788	\$0.6150	\$ 21,395	34,788	\$1.5000	\$ 52,182	\$ 73,577
July	29,835	\$2.6970	\$ 80,465	29,835	\$0.6150	\$ 18,349	29,835	\$1.5000	\$ 44,753	\$ 63,101
August	31,112	\$2.6970	\$ 83,909	31,112	\$0.6150	\$ 19,134	31,112	\$1.5000	\$ 46,668	\$ 65,802
September	29,356	\$2.6970	\$ 79,173	29,356	\$0.6150	\$ 18,054	29,356	\$1.5000	\$ 44,034	\$ 62,088
October	29,849	\$2.6970	\$ 80,503	29,849	\$0.6150	\$ 18,357	29,849	\$1.5000	\$ 44,774	\$ 63,131
November	28,846	\$2.6970	\$ 77,798	28,846	\$0.6150	\$ 17,740	28,846	\$1.5000	\$ 43,269	\$ 61,009
December	35,274	\$2.6970	\$ 95,134	35,274	\$0.6150	\$ 21,694	35,274	\$1.5000	\$ 52,911	\$ 74,605
Total	389,880	\$2.6970	\$1,051,506	389,880	\$0.6150	\$239,776	389,880	\$1.5000	\$584,820	\$824,596

Total

Month	Network			Line Connection			Line Transformation			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	43,796	\$2.6970	\$ 118,118	43,796	\$0.6150	\$ 26,935	43,796	\$1.5000	\$ 65,694	\$ 92,629
February	39,762	\$2.6970	\$ 107,238	39,762	\$0.6150	\$ 24,454	39,762	\$1.5000	\$ 59,643	\$ 84,097
March	35,287	\$2.6970	\$ 95,169	35,287	\$0.6150	\$ 21,702	35,287	\$1.5000	\$ 52,931	\$ 74,632
April	29,968	\$2.6970	\$ 80,824	29,968	\$0.6150	\$ 18,430	29,968	\$1.5000	\$ 44,952	\$ 63,382
May	22,007	\$2.6970	\$ 59,353	22,007	\$0.6150	\$ 13,534	22,007	\$1.5000	\$ 33,011	\$ 46,545
June	34,788	\$2.6970	\$ 93,823	34,788	\$0.6150	\$ 21,395	34,788	\$1.5000	\$ 52,182	\$ 73,577
July	29,835	\$2.6970	\$ 80,465	29,835	\$0.6150	\$ 18,349	29,835	\$1.5000	\$ 44,753	\$ 63,101
August	31,112	\$2.6970	\$ 83,909	31,112	\$0.6150	\$ 19,134	31,112	\$1.5000	\$ 46,668	\$ 65,802
September	29,356	\$2.6970	\$ 79,173	29,356	\$0.6150	\$ 18,054	29,356	\$1.5000	\$ 44,034	\$ 62,088
October	29,849	\$2.6970	\$ 80,503	29,849	\$0.6150	\$ 18,357	29,849	\$1.5000	\$ 44,774	\$ 63,131
November	28,846	\$2.6970	\$ 77,798	28,846	\$0.6150	\$ 17,740	28,846	\$1.5000	\$ 43,269	\$ 61,009
December	35,274	\$2.6970	\$ 95,134	35,274	\$0.6150	\$ 21,694	35,274	\$1.5000	\$ 52,911	\$ 74,605
Total	389,880	\$2.6970	\$1,051,506	389,880	\$0.6150	\$239,776	389,880	\$1.5000	\$584,820	\$824,596



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

Adjust RTSR-Network to Current Network Wholesale

The purpose of this sheet is to re-align current RTSR-Network to recover current wholesale Network costs.

Rate Class	Vol Metric	Current RTSR - Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR - Network
		(A) Column H Sheet B1.1	(B) Column O Sheet B1.2	(C) Column I Sheet B1.2	(D) = (A) * (B) or (A) * (C)	(F) = (D) / (E)	(H) = (G) * (F)	(I) = (H) / (B) or (H) / (C)
Residential	kWh	\$ 0.0051	85,014,124	0	\$ 433,572	40.34%	\$ 424,164	\$ 0.0050
General Service Less Than 50 kW	kWh	\$ 0.0047	45,990,138	0	\$ 216,154	20.11%	\$ 211,463	\$ 0.0046
General Service 50 to 4,999 kW	kW	\$ 2.0103	89,489,336	208,435	\$ 419,017	38.98%	\$ 409,925	\$ 1.9667
Unmetered Scattered Load	kWh	\$ 0.0047	176,943	0	\$ 832	0.08%	\$ 814	\$ 0.0046
Sentinel Lighting	kW	\$ 1.5022	42,977	97	\$ 146	0.01%	\$ 143	\$ 1.4696
Street Lighting	kW	\$ 1.4643	1,979,498	3,489	\$ 5,109	0.48%	\$ 4,998	\$ 1.4325
			<u>222,693,016</u>	<u>212,022</u>	<u>\$ 1,074,830</u>	<u>100.00%</u>	<u>\$ 1,051,506</u>	
					(E)		(G) Cell G73 Sheet C1.2	



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

Adjust RTSR-Connection to Current Connection Wholesale

The purpose of this sheet is to re-align current RTSR-Connection to recover current wholesale Connection costs.

Rate Class	Vol Metric	Current RTSR - Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR - Connection
		(A) Column J Sheet B1.1	(B) Column O Sheet B1.2	(C) Column I Sheet B1.2	(D) = (A) * (B) or (A) * (C)	(F) = (D) / (E)	(H) = (G) * (F)	(I) = (H) / (B) or (H) / (C)
Residential	kWh	\$ 0.0041	85,014,124	0	\$ 348,558	40.48%	\$ 333,770	\$ 0.0039
General Service Less Than 50 kW	kWh	\$ 0.0038	45,990,138	0	\$ 174,763	20.29%	\$ 167,348	\$ 0.0036
General Service 50 to 4,999 kW	kW	\$ 1.5974	89,489,336	208,435	\$ 332,954	38.66%	\$ 318,829	\$ 1.5296
Unmetered Scattered Load	kWh	\$ 0.0038	176,943	0	\$ 672	0.08%	\$ 644	\$ 0.0036
Sentinel Lighting	kW	\$ 1.1772	42,977	97	\$ 114	0.01%	\$ 110	\$ 1.1273
Street Lighting	kW	\$ 1.1659	1,979,498	3,489	\$ 4,068	0.47%	\$ 3,895	\$ 1.1164
			<u>222,693,016</u>	<u>212,022</u>	<u>\$ 861,130</u>	<u>100.00%</u>	<u>\$ 824,596</u>	
					(E)		(G) Cell Q73 Sheet C1.2	



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

Adjust RTSR-Network to Forecast Network Wholesale

The purpose of this sheet is to update re-aligned RTSR-Network rates to recover forecast wholesale Network costs.

Rate Class	Vol Metric	Adjusted RTSR - Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR - Network
		(A) Column S Sheet D1.1	(B) Column O Sheet B1.2	(C) Column I Sheet B1.2	(D) = (A) * (B) or (A) * (C)	(F) = (D) / (E)	(H) = (G) * (F)	(I) = (H) / (B) or (H) / (C)
Residential	kWh	\$ 0.0050	85,014,124	0	\$ 424,164	40.34%	\$ 424,164	\$ 0.0050
General Service Less Than 50 kW	kWh	\$ 0.0046	45,990,138	0	\$ 211,463	20.11%	\$ 211,463	\$ 0.0046
General Service 50 to 4,999 kW	kW	\$ 1.9667	89,489,336	208,435	\$ 409,925	38.98%	\$ 409,925	\$ 1.9667
Unmetered Scattered Load	kWh	\$ 0.0046	176,943	0	\$ 814	0.08%	\$ 814	\$ 0.0046
Sentinel Lighting	kW	\$ 1.4696	42,977	97	\$ 143	0.01%	\$ 143	\$ 1.4696
Street Lighting	kW	\$ 1.4325	1,979,498	3,489	\$ 4,998	0.48%	\$ 4,998	\$ 1.4325
			<u>222,693,016</u>	<u>212,022</u>	<u>\$ 1,051,506</u>	<u>100.00%</u>	<u>\$ 1,051,506</u>	
					(E)		Cell G73 Sheet C1.3	



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Version : 1.0

Adjust RTSR-Connection to Forecast Connection Wholesale

The purpose of this sheet is to update re-aligned RTSR-Connection rates to recover forecast wholesale Connection costs.

Rate Class	Vol Metric	Adjusted RTSR - Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR - Connection
		(A) Column S Sheet D1.2	(B) Column O Sheet B1.2	(C) Column I Sheet B1.2	(D) = (A) * (B) or (A) * (C)	(F) = (D) / (E)	(H) = (G) * (F)	(I) = (H) / (B) or (H) / (C)
Residential	kWh	\$ 0.0039	85,014,124	0	\$ 333,770	40.48%	\$ 333,770	\$ 0.0039
General Service Less Than 50 kW	kWh	\$ 0.0036	45,990,138	0	\$ 167,348	20.29%	\$ 167,348	\$ 0.0036
General Service 50 to 4,999 kW	kW	\$ 1.5296	89,489,336	208,435	\$ 318,829	38.66%	\$ 318,829	\$ 1.5296
Unmetered Scattered Load	kWh	\$ 0.0036	176,943	0	\$ 644	0.08%	\$ 644	\$ 0.0036
Sentinel Lighting	kW	\$ 1.1273	42,977	97	\$ 110	0.01%	\$ 110	\$ 1.1273
Street Lighting	kW	\$ 1.1164	1,979,498	3,489	\$ 3,895	0.47%	\$ 3,895	\$ 1.1164
			222,693,016	212,022	\$ 824,596	100.00%	\$ 824,596	
					(E)		Cell Q73 Sheet C1.3	



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096

IRM RTSR Adjustment Calculation - Network

The purpose of this sheet is to update re-aligned RTSR-Network rates to recover forecast wholesale Network costs.

Rate Class	Vol Metric	Current RTSR - Network	Proposed RTSR - Network	RTSR - Network Adjustment
		(A) Column H Sheet B1.1	(B) Column S Sheet E1.1	C = B - A
Residential	kWh	0.0051	0.0050	-0.000110669
General Service Less Than 50 kW	kWh	0.0047	0	-0.000101989
General Service 50 to 4,999 kW	kW	2.0103	2	-0.043623046
Unmetered Scattered Load	kWh	0.0047	0	-0.000101989
Sentinel Lighting	kW	1.5022	1	-0.032597393
Street Lighting	kW	1.4643	1	-0.031774972

Enter this value into column "G" on sheet "L1.1 Appl For TX Network" of the 2011 Rate Generator



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096

IRM RTSR Adjustment Calculation - Connection

The purpose of this sheet is to update re-aligned RTSR-Network rates to recover forecast wholesale Network costs.

Rate Class	Vol Metric	Current RTSR - Connection	Proposed RTSR - Connection	RTSR - Network Adjustment
		(A) Column J Sheet B1.1	(B) Column S Sheet E1.2	C = B - A
Residential	kWh	0.0041	0.0039	-0.000173943
General Service Less Than 50 kW	kWh	0.0038	0.0036	-0.000161216
General Service 50 to 4,999 kW	kW	1.5974	1.5296	-0.067769913
Unmetered Scattered Load	kWh	0.0038	0.0036	-0.000161216
Sentinel Lighting	kW	1.1772	1.1273	-0.049942871
Street Lighting	kW	1.1659	1.1164	-0.049463467

Enter this value into column "G" on sheet "L2.1 Appl For TX Connect" of the 2011 Rate Generator

Appendix A

2011 IRM3 Deferral and Variance Account Workform



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

LDC Information

Applicant Name	Lakeland Power Distribution Ltd.
OEB Application Number	EB-2010-0096
LDC Licence Number	ED-2002-0540
Applied for Effective Date	May 1, 2011
Last COS Re-based Year	2009
Last COS OEB Application Number	EB-2008-0234
Billing Determinants	2009 Audited RRR
Global Adjustment Elections	
Global Adjustment Recovery Separate Distribution Charge	Yes
Global Adjustment Recovery as Electricity Component	No



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Table of Contents

Sheet Name	Purpose of Sheet
A1.1 LDC Information	Enter LDC Data
A2.1 Table of Contents	Table of Contents
A3.1 Sheet Selection	Set up worksheets for data input
B1.3 Rate Class And Bill Det	Rate Class and 2008 Billing Determinants
C1.2 2009 Transfer to 1595 COS	2009 Board Approved Transfer of 2007 Deferral/Variance accounts to 1595 COS
C1.4 2010 Transfer to 1595 IRM	2011 Board Approved Transfer of 2008 Deferral/Variance accounts to 1595 IRM
D1.5 Def Var - Cont Sch 2009	Deferral Variance - Continuity Schedule 2009
D1.6 Def Var - Con Sch Final	Deferral Variance - Continuity Schedule Final
E1.1 Threshold Test	Threshold Test
F1.1 Cost Allocation kWh	Cost Allocation - kWh
F1.2 Cost Allocation Non-RPPkWh	Cost Allocation - Non-RPP kWh
G1.1a Calculation Rate Rider	Calculation of Deferral Variance Recovery Rate Rider without Global Adjustment
G1.1b Dist Glob Adj Rate Rider	Calculation of Delivery Component Global Adjustment Rate Rider
G1.2 Request for Clearance	Request for Clearance of Deferral and Variance Accounts



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Sheet Selection - Show / Hide

Sheet	Show / Hide	Purpose of Sheet
B1.1 2006 Reg Assets	Hide	To be used by distributor that has not previously disposed Deferral / Variance Accounts
B1.2 2006 Reg Ass Prop Shr	Hide	To be used by distributor that has not previously disposed Deferral / Variance Accounts
C1.0 2006 Reg Asset Recovery	Hide	To be used by distributor that has not previously disposed Deferral / Variance Accounts
C1.1 2008 Transfer to 1595 COS	Hide	To be used by distributor that disposed Deferral / Variance Accounts in a 2008 COS
C1.2 2009 Transfer to 1595 COS	Show	To be used by distributor that disposed Deferral / Variance Accounts in a 2009 COS
C1.3 2010 Transfer to 1595 COS	Hide	To be used by distributor that disposed Deferral / Variance Accounts in a 2010 COS
C1.4 2010 Transfer to 1595 IRM	Show	To be used by distributor that disposed Deferral / Variance Accounts in a 2010 IRM
D1.1 Def Var - Cont Sch 2005	Hide	To be used by distributor that has not previously disposed 2005 Deferral / Variance Accounts
D1.2 Def Var - Cont Sch 2006	Hide	To be used by distributor that has not previously disposed 2006 Deferral / Variance Accounts
D1.3 Def Var - Cont Sch 2007	Hide	To be used by distributor that has not previously disposed 2007 Deferral / Variance Accounts
D1.4 Def Var - Cont Sch 2008	Hide	To be used by distributor that has not previously disposed 2008 Deferral / Variance Accounts
F1.3 Cost Allocation 1590	Hide	To be used by distributor that has not previously disposed of residual 1590 Account
F1.4 Cost Allocation 1595	Hide	To be used by a 2008 COS distributor that is clearing its one year Deferral /Variance disposition rate rider



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Rate Class and Billing Determinants

2009 Audited RRR

Rate Group	Rate Class	Fixed Metric	Vol Metric	Metered kWh	Metered kW	Billed kWh for Non-RPP customers
RES	Residential	Customer	kWh	80,315,658		11,892,653
GSLT50	General Service Less Than 50 kW	Customer	kWh	43,448,406		10,300,485
GSGT50	General Service 50 to 4,999 kW	Customer	kW	84,543,539	208,435	55,720,725
USL	Unmetered Scattered Load	Connection	kWh	167,164		5,312
Sen	Sentinel Lighting	Connection	kW	40,602	97	2,776
SL	Street Lighting	Connection	kW	1,870,098	3,489	407,750
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			
						78,329,700



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

2009 Board Approved Transfer of 2007 Deferral/Variance accounts to 1595 COS

OEB Decision EB-2008-0234

Disposition Recovery Sunset Date
 April 30, 2011

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts	Interest Amount
Group 1 Accounts			
LV Variance Account	1550	(28,766.00)	(2,165.00)
RSVA - Wholesale Market Service Charge	1580	(179,373.00)	(13,832.00)
RSVA - Retail Transmission Network Charge	1584	(499,381.00)	(57,671.00)
RSVA - Retail Transmission Connection Charge	1586	(543,465.00)	(62,946.00)
RSVA - Power (Excluding Global Adjustment)	1588	1,189,529.00	177,633.00
RSVA - Power (Global Adjustment Sub-account)	1588		
Recovery of Regulatory Asset Balances	1590		
Sub-Total - Group 1 Accounts		(61,456.00)	41,019.00
Group 2 Accounts			
Other Regulatory Assets - Sub-Account - OEB Cost Assessments	1508	33,894.00	5,103.00
Other Regulatory Assets - Sub-Account - Pension Contributions	1508	91,943.00	14,143.00
Other Regulatory Assets - Sub-Account - Deferred IFRS Transition Costs	1508	0.00	0.00
Other Regulatory Assets - Sub-Account - Other	1508	0.00	0.00
Other Regulatory Assets - Sub-Account - Other	1508	0.00	0.00
Retail Cost Variance Account - Retail	1518	(45,108.00)	(5,311.00)
Retail Cost Variance Account - STR	1548	69,638.00	8,286.00
Misc. Deferred Debits	1525	0.00	0.00
Renewable Connection Capital Deferral Account	1531	0.00	0.00
Renewable Connection OM&A Deferral Account	1532	0.00	0.00
Smart Grid Capital Deferral Account	1534	0.00	0.00
Smart Grid OM&A Deferral Account	1535	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital - when not a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries - when not a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs - when not a separate rate rider	1555	0.00	0.00
Smart Meter OM&A Variance - when not a separate rate rider	1556	0.00	0.00
Conservation and Demand Management Expenditures and Recoveries	1565	0.00	0.00
CDM Contra	1566	0.00	0.00
Qualifying Transition Costs	1570	0.00	0.00
Pre-Market Opening Energy Variances Total	1571	0.00	0.00
Extra-Ordinary Event Costs	1572	0.00	0.00
Deferred Rate Impact Amounts	1574	0.00	0.00
RSVA - One-time Wholesale Market Service	1582	0.00	0.00
Other Deferred Credits	2425	0.00	0.00
Sub-Total - Group 2 Accounts		150,367.00	22,221.00
Disposition and recovery of Regulatory Balances Account	1595	(88,911.00)	(63,240.00)
Rate Rider Recovery			
Deferral Variance Recovery May 1, 2009 to December 31, 2009	1595	13,923.94	9,905.29
Deferral Variance Recovery Jan 1, 2010 to December 31, 2010	1595	39,650.00	28,150.00
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	23,100.00	3,400.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	(12,237.06)	(21,784.71)

Smart Meter Recovery as a separate Rate Rider

Smart Meter Recovery Sunset Date
 April 30, 2010

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts	Interest Amount
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Capital - when a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Recoveries - when a separate rate rider	1555	0.00	0.00
Smart Meter Capital and Recovery Offset Variance - Sub-Account - Stranded Meter Costs - when a separate rate rider	1555	0.00	0.00
Smart Meter OM&A Variance - when a separate rate rider	1556	0.00	0.00
Disposition and recovery of Smart Meter Balances Account	1595	0.00	0.00
Rate Rider Recovery			
Deferral Variance Recovery May 1, 2009 to December 31, 2009	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2010 to December 31, 2010	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00	0.00
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00	0.00
Balance of Disposition and recovery of Regulatory Balances Account	1595	0.00	0.00



Name of LDC: Lakeland Power Distribution Ltd.
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2010 Board Approved Transfer of 2008 Deferral/Variance accounts to 1595 IRM

Disposition Recovery Sunset Date

April 30, 2011

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts		Interest Amount	
		A	B	B	B
Group 1 Accounts					
LV Variance Account	1550	11,828.00		311.00	
RSVA - Wholesale Market Service Charge	1580	(119,931.00)		(2,946.00)	
RSVA - Retail Transmission Network Charge	1584	(205,967.00)		(4,112.00)	
RSVA - Retail Transmission Connection Charge	1586	(244,661.00)		(4,894.00)	
RSVA - Power (Excluding Global Adjustment)	1588	461,694.00		21,379.00	
RSVA - Power (Global Adjustment Sub-account) - when not a separate rate rider	1588	0.00		0.00	
Recovery of Regulatory Asset Balances	1590	(457,553.00)		479,827.00	
Sub-Total - Group 1 Accounts		(554,590.00)		489,565.00	
Board ordered disposition of immaterial amounts too small for rate riders					
IRM3 tax sharing z-factor		9,504.00		0.00	
Disposition and recovery of Regulatory Balances Account	1595	545,086.00		(489,565.00)	
Rate Rider Recovery					
Deferral Variance Recovery May 1, 2010 to December 31, 2010	1595	(255,866.00)		225,866.00	
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	(127,950.00)		112,950.00	
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00		0.00	
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00		0.00	
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00		0.00	
Deferral Variance Recovery Jan 1, 2015 to December 31, 2015	1595	0.00		0.00	
Balance of Disposition and recovery of Regulatory Balances Account	1595	161,270.00		(150,749.00)	

Global Adjustment as a separate Rate Rider

Global Adjustment Recovery Sunset Date

April 30, 2011

Rate Rider Recovery Complete and 1595 Balance Eligible for Residual Disposition

No

Account Description	Account Number	Principal Amounts		Interest Amount	
		A	B	B	B
RSVA - Power (Global Adjustment Sub-account) - when a separate rate rider	1588	(47,064.00)		(15,426.00)	
Disposition and recovery of Regulatory Balances Account	1595	47,064.00		15,426.00	
Rate Rider Recovery					
Deferral Variance Recovery May 1, 2010 to December 31, 2010	1595	(4,000.00)		(1,300.00)	
Deferral Variance Recovery Jan 1, 2011 to December 31, 2011	1595	(2,000.00)		(650.00)	
Deferral Variance Recovery Jan 1, 2012 to December 31, 2012	1595	0.00		0.00	
Deferral Variance Recovery Jan 1, 2013 to December 31, 2013	1595	0.00		0.00	
Deferral Variance Recovery Jan 1, 2014 to December 31, 2014	1595	0.00		0.00	
Deferral Variance Recovery Jan 1, 2015 to December 31, 2015	1595	0.00		0.00	
Balance of Disposition and recovery of Regulatory Balances Account	1595	41,064.00		13,476.00	

Name of LDC: Lakeland Power Distribution Ltd.
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Deferral Variance - Continuity Schedule 2009

Account Description	Account Number	Opening Principal Amounts as of Jan-1-09	Transactions (additions) during 2009, excluding interest and adjustments ¹	Transactions (reductions) during 2009, excluding interest and adjustments ¹	Adjustments during 2009 - instructed by Board ²	Adjustments during 2009 - other ³	Transfer Residual Amount of USoA 1595	Closing Principal Balance as of Dec-31-09	Opening Interest Amounts as of Jan-1-09	Interest Jan-1 to Dec31-09	Transfer of Board-approved 2007 interest amounts to 1595 (2009 COS)	Closing Interest Amounts as of Dec-31-09
LV Variance Account	1550	0		(226,254)				(226,254)	0	(1,006)		(1,006)
RSVA - Wholesale Market Service Charge	1580	0		(351,885)				(351,885)	0	(1,169)		(1,169)
RSVA - Retail Transmission Network Charge	1584	0		(122,344)				(122,344)	0	(598)		(598)
RSVA - Retail Transmission Connection Charge	1586	0		(149,009)				(149,009)	0	(745)		(745)
RSVA - Power (Excluding Global Adjustment)	1588	0		(613,393)				(613,393)	0	(1,978)		(1,978)
RSVA - Power (Global Adjustment Sub-account)	1588	0	965,336					965,336	0	3,723		3,723
Recovery of Regulatory Asset Balances	1590	0						0	0			0
Residual Balance Disposition and recovery of Def/Var Balances Account (2008)	1595	0					0	0	0		0	0
Total		0	965,336	(1,462,886)	0	0	0	(497,550)	0	(1,773)	0	(1,773)

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

² Provide supporting evidence i.e. Board Decision, CRO Order, etc.

³ Provide supporting statement indicating nature of this adjustments and periods they relate to

⁴ 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.

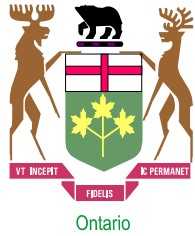
Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
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Deferral Variance - Continuity Schedule Final

Account Number	Opening Principal Amounts as of Jan-1-10	Adjustments - Please explain	Principal Amounts to be disposed	Opening Interest Amounts as of Jan-1-10	Interest on Board-approved 2008 amounts prior to transfer Jan-1, 2010 to Date of Transfer	Adjustments - Please explain	Projected Interest on Dec 31 -09 balance from Jan 1, 2010 to Dec 31, 2010	Projected Interest on Dec 31 -09 balance from Jan 1, 2011 to April 30, 2011	Interest Amounts to be disposed	Total Claim
Account Description	A	B	C = A + B	D	E	F	G	H	I = D + E + F + G + H	J = C + I
LV Variance Account	1550	(226,254)	(226,254)	(1,006)			(1,632)	(662)	(3,300)	(229,554)
RSVA - Wholesale Market Service Charge	1580	(351,885)	(351,885)	(1,169)			(2,538)	(1,030)	(4,737)	(356,622)
RSVA - Retail Transmission Network Charge	1584	(122,344)	(122,344)	(598)			(883)	(358)	(1,839)	(124,183)
RSVA - Retail Transmission Connection Charge	1586	(149,009)	(149,009)	(745)			(1,075)	(436)	(2,256)	(151,265)
RSVA - Power (Excluding Global Adjustment)	1588	(613,393)	(613,393)	(1,978)			(4,425)	(1,795)	(8,198)	(621,591)
RSVA - Power (Global Adjustment Sub-account)		965,336	965,336	3,723			6,964	2,825	13,512	978,847
Recovery of Regulatory Asset Balances	1590	0	0	0			0	0	0	0
Residual Balance Disposition and recovery of Def/Var Balances Account (2008)	1595	0	0	0			0	0	0	0
Total		(497,550)	(497,550)	(1,773)	0	0	(3,589)	(1,456)	(6,818)	(504,368)

Interest projected on December 31, 2009 closing principal balance.

Month	Prescribed Rate	Monthly Interest	Month	Prescribed Rate	Monthly Interest
January 31, 2010	0.55	0.0467	January 31, 2011	0.89	0.0756
February 28, 2010	0.55	0.0422	February 28, 2011	0.89	0.0683
March 31, 2010	0.55	0.0467	March 31, 2011	0.89	0.0756
April 30, 2010	0.55	0.0452	April 30, 2011	0.89	0.0732
May 31, 2010	0.55	0.0467	Effective Rate		0.2926
June 30, 2010	0.55	0.0452			
July 31, 2010	0.89	0.0756			
August 31, 2010	0.89	0.0756			
September 30, 2010	0.89	0.0732			
October 31, 2010	0.89	0.0756			
November 30, 2010	0.89	0.0732			
December 31, 2010	0.89	0.0756			
Effective Rate		0.7214			



Name of LDC: Lakeland Power Distributio
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Threshold Test

Rate Class	Billed kWh B
Residential	80,315,658
General Service Less Than 50 kW	43,448,406
General Service 50 to 4,999 kW	84,543,539
Unmetered Scattered Load	167,164
Sentinel Lighting	40,602
Street Lighting	1,870,098
	<u>210,385,466</u>
Total Claim	(504,368)
Total Claim per kWh	- 0.002397

E1.1 Threshold Test

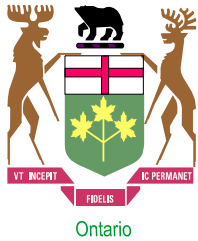


Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

Cost Allocation - kWh

Rate Class	Billed kWh	% kWh						Total
			1550	1580	1584	1586	1588 ¹	
Residential	80,315,658	38.2%	(87,633)	(136,142)	(47,407)	(57,746)	(237,295)	(566,225)
General Service Less Than 50 kW	43,448,406	20.7%	(47,407)	(73,649)	(25,646)	(31,239)	(128,370)	(306,311)
General Service 50 to 4,999 kW	84,543,539	40.2%	(92,247)	(143,309)	(49,903)	(60,786)	(249,787)	(596,031)
Unmetered Scattered Load	167,164	0.1%	(182)	(283)	(99)	(120)	(494)	(1,179)
Sentinel Lighting	40,602	0.0%	(44)	(69)	(24)	(29)	(120)	(286)
Street Lighting	1,870,098	0.9%	(2,040)	(3,170)	(1,104)	(1,345)	(5,525)	(13,184)
	<u>210,385,466</u>	<u>100.0%</u>	<u>(229,554)</u>	<u>(356,622)</u>	<u>(124,183)</u>	<u>(151,265)</u>	<u>(621,591)</u>	<u>(1,483,215)</u>

¹ RSVA - Power (Excluding Global Adjustment)



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
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Cost Allocation - Non-RPP kWh

Rate Class	Non-RPP kWh	% kWh	1588 ¹
Residential	11,892,653	15.2%	148,617
General Service Less Than 50 kW	10,300,485	13.2%	128,720
General Service 50 to 4,999 kW	55,720,725	71.1%	696,314
Unmetered Scattered Load	5,312	0.0%	66
Sentinel Lighting	2,776	0.0%	35
Street Lighting	407,750	0.5%	5,095
	78,329,700	100.0%	978,847

¹ RSVA - Power (Global Adjustment Sub-account)



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Calculation of Deferral Variance Recovery Rate Rider without Global Adjustment

Rate Rider Recovery Period - Years **One**

Rate Rider Effective To Date
April 30, 2012

Rate Class	Vol Metric	Billed		Accounts Allocated	Accounts Allocated	Account 1590	Account 1595	Total	Rate Rider kWh
		A	B	by kWh	by Non-RPP kWh	E	F	G = C + D + E + F	H = G / A (kWh) or H = G / B (kW)
Residential	kWh	80,315,658	0	(566,225)	0	0	0	(566,225)	(0.00705)
General Service Less Than 50 kW	kWh	43,448,406	0	(306,311)	0	0	0	(306,311)	(0.00705)
General Service 50 to 4,999 kW	kW	84,543,539	208,435	(596,031)	0	0	0	(596,031)	(2.85955)
Unmetered Scattered Load	kWh	167,164	0	(1,179)	0	0	0	(1,179)	(0.00705)
Sentinel Lighting	kW	40,602	97	(286)	0	0	0	(286)	(2.95094)
Street Lighting	kW	1,870,098	3,489	(13,184)	0	0	0	(13,184)	(3.77878)
		<u>210,385,466</u>	<u>212,022</u>	<u>(1,483,215)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(1,483,215)</u>	

Enter the above value onto Sheet
 "J2.2 Def Var Disp 2011"
 of the 2011 OEB IRM2 Rate Generator
 "J2.4 Def Var Disp 2011"
 of the 2011 OEB IRM3 Rate Generator



Name of LDC: Lakeland Power Distribution Ltd.
 File Number: EB-2010-0096
 Effective Date: May 1, 2011
 Version : 2.0

Calculation of Delivery Component Global Adjustment Rate Rider

Rate Rider Recovery Period - Years **One**

Rate Rider Effective To Date
April 30, 2012

Rate Class	Vol Metric	Non-RPP kWh A	Estimated Non-RPP Billed kW B	Accounts Allocated by kWh C	Accounts Allocated by Non-RPP kWh D	Account 1590 E	Account 1595 F	Total G = C + D + E + F	Rate Rider kWh H = G / A (kWh) or H = G / B (kW)
Residential	kWh	11,892,653	0	0	148,617	0	0	148,617	0.01250
General Service Less Than 50 kW	kWh	10,300,485	0	0	128,720	0	0	128,720	0.01250
General Service 50 to 4,999 kW	kW	55,720,725	137,375	0	696,314	0	0	696,314	5.06871
Unmetered Scattered Load	kWh	5,312	0	0	66	0	0	66	0.01250
Sentinel Lighting	kW	2,776	7	0	35	0	0	35	4.95570
Street Lighting	kW	407,750	761	0	5,095	0	0	5,095	6.69573
		<u>78,329,700</u>	<u>138,142</u>	<u>0</u>	<u>978,847</u>	<u>0</u>	<u>0</u>	<u>978,847</u>	

Enter the above value onto Sheet
 "J3.31 Global Adjust Del 2011"
 of the 2011 OEB IRM Rate Generator



Name of LDC: Lakeland Power Distribution Ltd.
File Number: EB-2010-0096
Effective Date: May 1, 2011
Version : 2.0

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	226,254	3,300	229,554
RSVA - Wholesale Market Service Charge	1580	351,885	4,737	356,622
RSVA - Retail Transmission Network Charge	1584	122,344	1,839	124,183
RSVA - Retail Transmission Connection Charge	1586	149,009	2,256	151,265
RSVA - Power (Excluding Global Adjustment)	1588	613,393	8,198	621,591
RSVA - Power (Global Adjustment Sub-account)	1588	(965,336)	(13,512)	(978,847)
Recovery of Regulatory Asset Balances	1590	0	0	0
Balance of Disposition and recovery of Regulatory Balances Account (2008)	1595	0	0	0
Disposition and recovery of Regulatory Balances Account	1595	(497,550)	(6,818)	(504,368)
Total		0	0	0

Appendix A

2011 IRM3 Smart Meter Rate Calculation Workform

Sheet 1 Utility Information Sheet

Name of LDC: Lakeland Power Distribution Ltd.

Licence Number: ED-2002-0540

Date of Submission: October 1, 2010

Contact Information

Name: Margaret Maw

Title: Chief Financial Officer

Phone Number: 705-789-5442

E-Mail Address: mmaw@lakelandholding.com

Sheet 2. Smart Meter Capital Cost and Operational Expense Data

Smart Meter Unit Installation Plan:

assume calendar year installation

Planned number of Residential smart meters to be installed

Planned number of General Service Less Than 50 kW smart meters

Planned Meter Installation (Residential and Less Than 50 kW only)

Percentage of Completion

Planned number of General Service Greater Than 50 kW smart meters

Planned / Actual Meter Installations

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Planned number of Residential smart meters to be installed				7,570	233	50		7,853
Planned number of General Service Less Than 50 kW smart meters				1,375	181	3		1,559
Planned Meter Installation (Residential and Less Than 50 kW only)	-	-	-	8,945	414	53	-	9,412
Percentage of Completion	0%	0%	0%	95%	99%	100%	100%	
Planned number of General Service Greater Than 50 kW smart meters					76			76
Planned / Actual Meter Installations	-	-	-	8,945	490	53	-	9,488

Other Unit Installation Plan:

assume calendar year installation

Planned number of Collectors to be installed

Planned number of Repeaters to be installed

Other : Please specify

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Planned number of Collectors to be installed				30				30
Planned number of Repeaters to be installed				27				27
Other : Please specify								-
								-
								-
								-

Capital Costs

1.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

1.1.1 Smart Meter

may include new meters and modules, etc.

1.1.2 Installation Cost

may include socket kits plus shipping, labour, benefits, vehicle, etc.

1.1.3a Workforce Automation Hardware

may include fieldworker handhelds, barcode hardware, etc.

1.1.3b Workforce Automation Software

may include fieldworker handhelds, barcode hardware, etc.

Total Advanced Metering Communication Device (AMCD)

Asset Type

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Smart Meter				\$ 1,132,828	\$ 55,977	\$ 12,366	\$ 12,366	\$ 1,213,537
Smart Meter				\$ 188,944	\$ 38,030	\$ 618	\$ 618	\$ 228,210
Comp. Hard.				\$ 4,845	\$ 273			\$ 5,118
Comp. Soft.								\$ -
Total Advanced Metering Communication Device (AMCD)	\$ -	\$ -	\$ -	\$ 1,326,617	\$ 94,280	\$ 12,984	\$ 12,984	\$ 1,446,865

1.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)

1.2.1 Collectors

1.2.2 Repeaters

may include radio licence, etc.

1.2.3 Installation

may include meter seals and rings, collector computer hardware, etc.

Total Advanced Metering Regional Collector (AMRC) (includes LAN)

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Smart Meter				\$ 132,809	\$ 12,200			\$ 145,009
Smart Meter				\$ 5,728				\$ 5,728
Smart Meter				\$ 23,865	\$ 4,034			\$ 27,899
Total Advanced Metering Regional Collector (AMRC) (includes LAN)	\$ -	\$ -	\$ -	\$ 162,402	\$ 16,234	\$ -	\$ -	\$ 178,636

1.3 ADVANCED METERING CONTROL COMPUTER (AMCC)

1.3.1 Computer Hardware

1.3.2 Computer Software

1.3.3 Computer Software Licence & Installation (includes hardware & software)

may include AS-400 disc space, backup & recovery computer, UPS, etc

Total Advanced Metering Control Computer (AMCC)

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Comp. Hard.				\$ 7,203	\$ 7,710			\$ 14,913
Comp. Soft.					\$ 53,191			\$ 53,191
Comp. Soft.								\$ -
Total Advanced Metering Control Computer (AMCC)	\$ -	\$ -	\$ -	\$ 7,203	\$ 60,901	\$ -	\$ -	\$ 68,104

1.4 WIDE AREA NETWORK (WAN)

1.4.1 Activation Fees

Total Wide Area Network (WAN)

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Tools & Equip								\$ -
Total Wide Area Network (WAN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

1.5 OTHER AMI CAPITAL COSTS RELATED TO MINIMUM FUNCTIONALITY

1.5.1 Customer equipment (including repair of damaged equipment)

1.5.2 AMI Interface to CIS

1.5.3 Professional Fees

1.5.4 Integration

1.5.5 Program Management

1.5.6 Other AMI Capital

Total Other AMI Capital Costs Related To Minimum Functionality

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Other Equip.								\$ -
Comp. Soft.			\$ 14,904					\$ 14,904
Comp. Soft.		\$ 38,216	\$ 16,224	\$ 28,952	\$ 66,949	\$ 21,525		\$ 171,866
Comp. Soft.		\$ 3,774	\$ 4,854	\$ 31,370	\$ 17,743	\$ 51,200		\$ 108,941
Comp. Soft.					\$ 106,194			\$ 106,194
Comp. Soft.			\$ 24,870	\$ 7,228	\$ 16,700	\$ 58,000		\$ 106,798
Total Other AMI Capital Costs Related To Minimum Functionality	\$ -	\$ 41,990	\$ 60,852	\$ 67,550	\$ 207,586	\$ 130,725	\$ -	\$ 508,703

Total Capital Costs

Total Capital Costs	\$ -	\$ 41,990	\$ 60,852	\$ 1,563,772	\$ 379,001	\$ 143,709	\$ 12,984	\$ 2,202,308
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Sheet 2. Smart Meter Capital Cost and Operational Expense Data

O M & A

2.1 ADVANCED METERING COMMUNICATION DEVICE (AMCD)

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted	Later Forecasted	Total
2.1.1 Maintenance <i>may include meter reverification costs, etc.</i>				\$ 6,440	\$ 11,489			\$ 17,929
Total Incremental AMI Operation Expenses	\$ -	\$ -	\$ -	\$ 6,440	\$ 11,489	\$ -	\$ -	\$ 17,929

2.2 ADVANCED METERING REGIONAL COLLECTOR (AMRC) (includes LAN)

2.2.1 Maintenance								\$ -
Total Advanced Metering Regional Collector (AMRC) (includes LAN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2.3 ADVANCED METERING CONTROL COMPUTER (AMCC)

2.3.1 Hardware Maintenance <i>may include server support, etc.</i>								\$ -
2.3.2 Software Maintenance <i>may include maintenance support, etc.</i>						\$ 14,936	\$ 14,936	\$ 29,872
Total Advanced Metering Control Computer (AMCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,936	\$ 14,936	\$ 29,872

2.4 WIDE AREA NETWORK (WAN)

2.4.1 WIDE AREA NETWORK (WAN) <i>may include serial to Ethernet hardware, etc.</i>				\$ 3,572	\$ 5,540	\$ 6,000	\$ 6,000	\$ 21,112
Total Incremental Other Operation Expenses	\$ -	\$ -	\$ -	\$ 3,572	\$ 5,540	\$ 6,000	\$ 6,000	\$ 21,112

2.5 OTHER AMI OM&A COSTS RELATED TO MINIMUM FUNCTIONALITY

2.5.1 Business Process Redesign								\$ -
2.5.2 Customer Communication <i>may include project communication, etc.</i>					\$ 2,603	\$ 27,795	\$ 4,076	\$ 34,474
2.5.3 Program Management				\$ 72,136	\$ 86,020	\$ 90,600	\$ 91,958	\$ 340,714
2.5.4 Change Management <i>may include training, etc.</i>			\$ 3,874	\$ 1,909	\$ 6,411	\$ 3,000		\$ 15,194
2.5.5 Administration Cost						\$ 97,919	\$ 56,018	\$ 153,937
2.5.6 Other AMI Expenses				\$ 11,389	\$ 26,068	\$ 78,891	\$ 56,190	\$ 172,538
Total 2.5 Other AMI OM&A Costs Related To Minimum Functionality	\$ -	\$ -	\$ 3,874	\$ 85,434	\$ 121,102	\$ 298,205	\$ 208,242	\$ 716,857

Total O M & A Costs

Total O M & A Costs	\$ -	\$ -	\$ 3,874	\$ 95,446	\$ 138,131	\$ 319,141	\$ 229,178	\$ 785,770
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Sheet 3. LDC Assumptions and Data

Assumptions:

1. Planned meter installations occur evenly through the year.
2. Year assumed January to December
3. Amortization is straight line and has half year rule applied in first year

2006 EDR Data							
Information	2007	2008	2009	2010	2011	Later	
Rate Base							
Deemed Short Term Debt %		4%	4%	4%	4%	4%	
Deemed Debt	0%	53%	53%	53%	56%	56%	
Deemed Equity	100%	47%	43%	43%	40%	40%	
Deemed Short Term Debt Rate%		4.47%	1.13%	1.13%	1.13%	1.13%	
Weighted Debt Rate	0.00%	5.11%	5.11%	5.16%	5.16%	5.16%	
Proposed ROE	9.00%	9.00%	8.57%	8.01%	8.01%	8.01%	
Weighted Average Cost of Capital	9.00%	6.93%	6.56%	6.23%	6.14%	6.14%	
Working Capital Allowance %							
	15.00%	15.00%	15.00%	15.00%	15.00%	15.00%	
2006 EDR Tax Rate							
Corporate Income Tax Rate	36.12%	36.12%	33.50%	26.86%	25.90%	24.40%	22.90%

Capital Data:

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
Smart Meter	\$ -	\$ -	\$ -	\$ 1,484,174	\$ 110,241	\$ 12,984	\$ 12,984	\$ 1,607,399
Computer Hardware	\$ -	\$ -	\$ -	\$ 12,048	\$ 7,983	\$ -	\$ -	\$ 20,031
Computer Software	\$ -	\$ 41,990	\$ 60,852	\$ 67,550	\$ 260,777	\$ 130,725	\$ -	\$ 561,894
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Costs	\$ -	\$ 41,990	\$ 60,852	\$ 1,563,772	\$ 379,001	\$ 143,709	\$ 12,984	\$ 2,189,324
								12,984.00

Operating Expense Data:

	2006	2007	2008	2009	2010	2011	Later	Total
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted	
2.1 Advanced Metering Communication Device (AMCD)	\$ -	\$ -	\$ -	\$ 6,440	\$ 11,489	\$ -	\$ -	\$ 17,929
2.2 Advanced Metering Regional Collector (AMRC) (includes LAN)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2.3 Advanced Metering Control Computer (AMCC)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,936	\$ 14,936	\$ 14,936
2.4 Wide Area Network (WAN)	\$ -	\$ -	\$ -	\$ 3,572	\$ 5,540	\$ 6,000	\$ 6,000	\$ 15,112
2.5 Other AMI OM&A Costs Related To Minimum Functionality	\$ -	\$ -	\$ 3,874	\$ 85,434	\$ 121,102	\$ 298,205	\$ 208,242	\$ 508,615
Total O M & A Costs	\$ -	\$ -	\$ 3,874	\$ 95,446	\$ 138,131	\$ 319,141	\$ 229,178	\$ 556,592
								229,178.00

Per Meter Cost Split:

	Per Meter	Installed	Investment	% of Invest
Smart meter including installation	\$ 170.78	9,412	\$ 1,607,399	59%
Computer Hardware Costs	\$ 2.13	9,412	\$ 20,031	1%
Computer Software Costs	\$ 59.70	9,412	\$ 561,894	20%
Tools & Equipment	\$ -	9,412	\$ -	0%
Other Equipment	\$ -	9,412	\$ -	0%
Smart meter incremental operating expenses	\$ 59.14	9,412	\$ 556,592	20%
Total Smart Meter Capital Costs per meter	\$ 291.75		\$ 2,745,916	100%

Depreciation Rates

	2006	2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted
Smart Meter (years)	15	15	15	15	15	15	15
Computer Hardware (years)	10	10	10	10	10	10	10
Computer Software (years)	5	5	5	5	5	5	5
Tools & Equipment (years)	10	10	10	10	10	10	10
Other Equipment (years)	10	10	10	10	10	10	10

CCA Rates

	2006	2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted
CCA Class	47	47	47	47	47	47	47
Smart Meter	8%	8%	8%	8%	8%	8%	8%
CCA Class	45	50	50	50	50	50	50
Computer Equipment	45%	55%	55%	55%	55%	55%	55%
CCA Class	8	8	8	8	8	8	8
General Equipment	20%	20%	20%	20%	20%	20%	20%

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Sheet 4: Smart Meter Rev Req Calc

Smart Meter Revenue Requirement Calculation

Average Asset Values

Net Fixed Assets Smart Meters	\$ -
Net Fixed Assets Computer Hardware	\$ -
Net Fixed Assets Computer Software	\$ 18,895.50
Net Fixed Assets Tools & Equipment	\$ -
Net Fixed Assets Other Equipment	\$ -
Total Net Fixed Assets	\$ 18,895.50

Working Capital

Operation Expense	\$ -
Working Capital %	\$ -

Smart Meters Included in Rate Base

	\$ -
--	------

Return on Rate Base

Deemed Short Term Debt %	0.0%	\$ -
Deemed Long Term Debt %	100.0%	\$ -
Deemed Equity %		\$ -

Deemed Short Term Debt Ratio

Weighted Debt Ratio (LOC Assumptions and Data)	0.0%	\$ -
Proposed RCE (LOC Assumptions and Data)	9.0%	\$ -

Operating Expenses

(Incremental Operating Expenses) (LOC Assumptions and Data)

Amortization Expenses

Amortization Expenses - Smart Meters	\$ -
Amortization Expenses - Computer Hardware	\$ -
Amortization Expenses - Computer Software	\$ 4,199.00
Amortization Expenses - Tools & Equipment	\$ -
Amortization Expenses - Other Equipment	\$ -
Total Amortization Expenses	\$ 4,199.00

Revenue Requirement Before PILs

	\$ -
--	------

Calculation of Taxable Income

Incremental Operating Expenses	\$ -
Depreciation Expenses	\$ 4,199.00
Interest Expense	\$ 514.64
Taxable Income For PILs	\$ 794.19

Grossed up PILs @ 10%

	\$ 3,620.87
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Revenue Requirement Before PILs

	\$ 5,507.82
--	-------------

Grossed up PILs @ 10%

	\$ 1,886.95
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Revenue Requirement for Smart Meters

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted	Later Forecasted
Net Fixed Assets Smart Meters	\$ -	\$ -	\$ -	\$ 717,359.77	\$ 1,438,512.22	\$ 1,395,491.33	\$ -
Net Fixed Assets Computer Hardware	\$ -	\$ -	\$ -	\$ 5,722.80	\$ 14,635.13	\$ 16,823.10	\$ -
Net Fixed Assets Computer Software	\$ -	\$ 18,895.50	\$ 60,975.40	\$ 104,273.10	\$ 224,686.85	\$ 340,716.85	\$ -
Net Fixed Assets Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Net Fixed Assets Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Net Fixed Assets	\$ -	\$ 18,895.50	\$ 60,975.40	\$ 827,346.67	\$ 1,677,844.19	\$ 1,752,991.08	\$ -
Operation Expense	\$ -	\$ -	\$ 3,874.00	\$ 95,446.00	\$ 138,131.00	\$ 319,141.00	\$ 228,178.00
Working Capital %	\$ -	\$ -	\$ 581.10	\$ 14,316.90	\$ 20,719.65	\$ 47,871.15	\$ 34,376.70
Smart Meters Included in Rate Base	\$ -	\$ 18,895.50	\$ 61,556.50	\$ 841,663.67	\$ 1,698,563.84	\$ 1,800,862.23	\$ 34,376.70
Return on Rate Base							
Deemed Short Term Debt %	0.0%	53.3%	0.04	0.04	56.0%	56.0%	56.0%
Deemed Long Term Debt %	100.0%	46.7%	42.7%	43.3%	40.0%	40.0%	40.0%
Deemed Equity %							
Deemed Short Term Debt Ratio							
Weighted Debt Ratio (LOC Assumptions and Data)	0.0%	5.1%	4.5%	1.1%	1.1%	1.1%	1.1%
Proposed RCE (LOC Assumptions and Data)	9.0%	9.0%	8.6%	8.0%	8.0%	8.0%	8.0%
Operating Expenses	\$ -	\$ -	\$ 3,874.00	\$ 95,446.00	\$ 138,131.00	\$ 319,141.00	\$ 228,178.00
Amortization Expenses	\$ -	\$ -	\$ -	\$ 49,472.47	\$ 102,819.63	\$ 106,727.13	\$ -
Amortization Expenses - Smart Meters	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization Expenses - Computer Hardware	\$ -	\$ -	\$ -	\$ 602.40	\$ 1,603.95	\$ 2,003.10	\$ -
Amortization Expenses - Computer Software	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 27,323.40	\$ 60,156.10	\$ 99,306.30	\$ -
Amortization Expenses - Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization Expenses - Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Amortization Expenses	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 77,398.27	\$ 164,379.68	\$ 208,036.53	\$ -
Revenue Requirement Before PILs	\$ -	\$ 5,507.82	\$ 22,296.36	\$ 224,920.46	\$ 406,014.27	\$ 636,914.87	\$ 231,272.78
Calculation of Taxable Income							
Incremental Operating Expenses	\$ -	\$ -	\$ 3,874.00	\$ 95,446.00	\$ 138,131.00	\$ 319,141.00	\$ 228,178.00
Depreciation Expenses	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 77,398.27	\$ 164,379.68	\$ 208,036.53	\$ -
Interest Expense	\$ -	\$ 514.64	\$ 1,676.57	\$ 2,252.59	\$ 2,887.53	\$ 49,081.78	\$ 50,037.72
Taxable Income For PILs	\$ -	\$ 794.19	\$ 2,553.82	\$ 29,191.87	\$ 54,421.20	\$ 97,699.63	\$ 993.35
Grossed up PILs @ 10%	\$ -	\$ 3,620.87	\$ 8,244.59	\$ 1,159.20	\$ 5,494.72	\$ 89,625.24	\$ -
Revenue Requirement Before PILs	\$ -	\$ 5,507.82	\$ 22,296.36	\$ 224,920.46	\$ 406,014.27	\$ 636,914.87	\$ 231,272.78
Grossed up PILs @ 10%	\$ -	\$ 3,620.87	\$ 8,244.59	\$ 1,159.20	\$ 5,494.72	\$ 89,625.24	\$ -
Revenue Requirement for Smart Meters	\$ -	\$ 1,886.95	\$ 14,041.77	\$ 226,082.66	\$ 400,519.65	\$ 547,289.63	\$ 231,272.78

Sheet 5. PILs

PILs Calculation

	2006	2007	2008	2009	2010	2011	Later
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted	Forecasted
INCOME TAX							
Net Income	\$ -	\$ 794.18	\$ 2,252.59	\$ 29,191.67	\$ 54,421.99	\$ -	\$ -
Amortization	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 77,398.27	\$ 164,379.68	\$ -	\$ -
CCA - Smart Meters	\$ -	\$ -	\$ -	-\$ 59,366.96	-\$ 118,394.20	-\$ 113,851.67	\$ -
CCA - Computers	\$ -	-\$ 11,547.25	-\$ 33,477.81	-\$ 53,688.77	-\$ 119,958.39	-\$ 163,839.65	\$ -
CCA - Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Change in taxable income	\$ -	-\$ 6,554.07	-\$ 16,742.02	-\$ 6,465.79	-\$ 19,550.93	-\$ 277,691.32	\$ -
Tax Rate (3. LDC Assumptions and Data)	36.12%	36.12%	33.50%	26.86%	25.90%	24.40%	22.90%
Income Taxes Payable	\$ -	-\$ 2,367.33	-\$ 5,608.58	-\$ 1,736.71	-\$ 5,063.69	-\$ 67,756.68	\$ -

ONTARIO CAPITAL TAX							
Smart Meters	\$ -	\$ -	\$ -	\$ 1,434,701.53	\$ 1,442,322.90	\$ 1,348,579.77	\$ -
Computer Hardware	\$ -	\$ -	\$ -	\$ 11,445.60	\$ 17,824.65	\$ 15,821.55	\$ -
Computer Software	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 124,386.40	\$ 325,007.30	\$ 356,426.00	\$ -
Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Rate Base	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 1,570,533.53	\$ 1,785,154.85	\$ 1,720,827.32	\$ -
Less: Exemption	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Deemed Taxable Capital	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 1,570,533.53	\$ 1,785,154.85	\$ 1,720,827.32	\$ -
Ontario Capital Tax Rate	0.300%	0.225%	0.225%	0.225%	0.075%	0.000%	0.000%
Net Amount (Taxable Capital x Rate)	\$ -	\$ 85.03	\$ 189.36	\$ 3,533.70	\$ 1,338.87	\$ -	\$ -

Gross Up

Change in Income Taxes Payable	\$ -	-\$ 2,367.33	-\$ 5,608.58	-\$ 1,736.71	-\$ 5,063.69	-\$ 67,756.68	\$ -
Change in OCT	\$ -	\$ 85.03	\$ 189.36	\$ 3,533.70	\$ 1,338.87	\$ -	\$ -
PIL's	\$ -	-\$ 2,282.30	-\$ 5,419.22	\$ 1,796.99	-\$ 3,724.82	-\$ 67,756.68	\$ -
	Gross Up	Gross Up	Gross Up	Gross Up	Gross Up	Gross Up	Gross Up
	36.12%	36.12%	33.50%	26.86%	25.90%	24.40%	22.90%
	Grossed Up	Grossed Up	Grossed Up	Grossed Up	Grossed Up	Grossed Up	Grossed Up
	PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs	Grossed Up PILs
Change in Income Taxes Payable	\$ -	-\$ 3,705.90	-\$ 8,433.95	-\$ 2,374.50	-\$ 6,833.59	-\$ 89,625.24	\$ -
Change in OCT	\$ -	\$ 85.03	\$ 189.36	\$ 3,533.70	\$ 1,338.87	\$ -	\$ -
PIL's	\$ -	-\$ 3,620.87	-\$ 8,244.59	\$ 1,159.20	-\$ 5,494.72	-\$ 89,625.24	\$ -

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Sheet 6. Avg Net Fixed Assets & UCC

Smart Meter Average Net Fixed Assets

Net Fixed Assets - Smart Meters

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 1,594,415.00
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 110,241.00	\$ 12,984.00
Closing Capital Investment	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 1,594,415.00	\$ 1,607,399.00
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ 49,472.47	\$ 152,092.10
Amortization (15 Years Straight Line)	\$ -	\$ -	\$ -	\$ 49,472.47	\$ 102,619.63	\$ 106,727.13
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ 49,472.47	\$ 152,092.10	\$ 258,819.23
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 1,434,701.53	\$ 1,442,322.90
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ 1,434,701.53	\$ 1,442,322.90	\$ 1,348,579.77
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ 717,350.77	\$ 1,438,512.22	\$ 1,395,451.33

Net Fixed Assets - Computer Hardware

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 20,031.00
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 7,983.00	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 20,031.00	\$ 20,031.00
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ 602.40	\$ 2,206.35
Amortization (10 Years Straight Line)	\$ -	\$ -	\$ -	\$ 602.40	\$ 1,603.95	\$ 2,003.10
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ 602.40	\$ 2,206.35	\$ 4,209.45
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ 11,445.60	\$ 17,824.65
Closing Net Fixed Assets	\$ -	\$ -	\$ -	\$ 11,445.60	\$ 17,824.65	\$ 15,821.55
Average Net Fixed Assets	\$ -	\$ -	\$ -	\$ 5,722.80	\$ 14,635.13	\$ 16,823.10

Net Fixed Assets - Computer Software

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ 41,990.00	\$ 102,842.00	\$ 170,392.00	\$ 431,169.00
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ 41,990.00	\$ 60,852.00	\$ 67,550.00	\$ 260,777.00	\$ 130,725.00
Closing Capital Investment	\$ -	\$ 41,990.00	\$ 102,842.00	\$ 170,392.00	\$ 431,169.00	\$ 561,894.00
Opening Accumulated Amortization	\$ -	\$ -	\$ 4,199.00	\$ 18,682.20	\$ 46,005.60	\$ 106,161.70
Amortization Year 1 (5 Years Straight Line)	\$ -	\$ 4,199.00	\$ 14,483.20	\$ 27,323.40	\$ 60,156.10	\$ 99,306.30
Closing Accumulated Amortization	\$ -	\$ 4,199.00	\$ 18,682.20	\$ 46,005.60	\$ 106,161.70	\$ 205,468.00
Opening Net Fixed Assets	\$ -	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 124,386.40	\$ 325,007.30
Closing Net Fixed Assets	\$ -	\$ 37,791.00	\$ 84,159.80	\$ 124,386.40	\$ 325,007.30	\$ 356,426.00
Average Net Fixed Assets	\$ -	\$ 18,895.50	\$ 60,975.40	\$ 104,273.10	\$ 224,696.85	\$ 340,716.65

Net Fixed Assets - Tools & Equipment

	2006	2007	2008	2009	2010	2011
	Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted
Opening Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Investment (3. LDC Assumptions and Data)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Capital Investment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Amortization Year 1 (10 Years Straight Line)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing Accumulated Amortization	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Opening Net Fixed Assets	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Sheet 6. Avg Net Fixed Assets & UCC

Closing Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-
Average Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-
Net Fixed Assets - Other Equipment										
		2006	2007	2008	2009	2010	2011			
		Audited Actual	Audited Actual	Audited Actual	Audited Actual	Forecasted	Forecasted			
Opening Capital Investment	\$	-	\$	-	\$	-	\$	-	\$	-
Capital Investment (3. LDC Assumptions and Data)	\$	-	\$	-	\$	-	\$	-	\$	-
Closing Capital Investment	\$	-	\$	-	\$	-	\$	-	\$	-
Opening Accumulated Amortization	\$	-	\$	-	\$	-	\$	-	\$	-
Amortization Year 1 (10 Years Straight Line)	\$	-	\$	-	\$	-	\$	-	\$	-
Closing Accumulated Amortization	\$	-	\$	-	\$	-	\$	-	\$	-
Opening Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-
Closing Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-
Average Net Fixed Assets	\$	-	\$	-	\$	-	\$	-	\$	-

Sheet 6. Avg Net Fixed Assets & UCC

For PILs Calculation

UCC - Smart Meters

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ 1,424,807.04	\$ 1,416,653.84
Capital Additions	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 110,241.00	\$ 12,984.00
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ 1,484,174.00	\$ 1,535,048.04	\$ 1,429,637.84
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ 742,087.00	\$ 55,120.50	\$ 6,492.00
Reduced UCC	\$ -	\$ -	\$ -	\$ 742,087.00	\$ 1,479,927.54	\$ 1,423,145.84
CCA Rate Class	47	47	47	47	47	47
CCA Rate	8%	8%	8%	8%	8%	8%
CCA	\$ -	\$ -	\$ -	\$ 59,366.96	\$ 118,394.20	\$ 113,851.67
Closing UCC	\$ -	\$ -	\$ -	\$ 1,424,807.04	\$ 1,416,653.84	\$ 1,315,786.17

UCC - Computer Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted
Opening UCC	\$ -	\$ -	\$ 30,442.75	\$ 57,816.94	\$ 83,726.17	\$ 232,527.78
Capital Additions Computer Hardware	\$ -	\$ -	\$ -	\$ 12,048.00	\$ 7,983.00	\$ -
Capital Additions Computer Software	\$ -	\$ 41,990.00	\$ 60,852.00	\$ 67,550.00	\$ 260,777.00	\$ 130,725.00
UCC Before Half Year Rule	\$ -	\$ 41,990.00	\$ 91,294.75	\$ 137,414.94	\$ 352,486.17	\$ 363,252.78
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ 20,995.00	\$ 30,426.00	\$ 39,799.00	\$ 134,380.00	\$ 65,362.50
Reduced UCC	\$ -	\$ 20,995.00	\$ 60,868.75	\$ 97,615.94	\$ 218,106.17	\$ 297,890.28
CCA Rate Class	45	50	50	50	50	50
CCA Rate	45%	55%	55%	55%	55%	55%
CCA	\$ -	\$ 11,547.25	\$ 33,477.81	\$ 53,688.77	\$ 119,958.39	\$ 163,839.65
Closing UCC	\$ -	\$ 30,442.75	\$ 57,816.94	\$ 83,726.17	\$ 232,527.78	\$ 199,413.12

UCC - General Equipment

	2006 Audited Actual	2007 Audited Actual	2008 Audited Actual	2009 Audited Actual	2010 Forecasted	2011 Forecasted
Opening UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Tools & Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Additions Other Equipment	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
UCC Before Half Year Rule	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Half Year Rule (1/2 Additions - Disposals)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Reduced UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
CCA Rate Class	8	8	8	8	8	8
CCA Rate	20%	20%	20%	20%	20%	20%
CCA	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Closing UCC	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sheet 7. Smart Meter Funding Adder Collected

Date	Opening	Fund Adder	Int. Rate	Interest	Closing
Jan-06	\$ -	\$ -	0.00%	\$ -	\$ -
Feb-06	\$ -	\$ -	0.00%	\$ -	\$ -
Mar-06	\$ -	\$ -	0.00%	\$ -	\$ -
Apr-06	\$ -	\$ -	4.14%	\$ -	\$ -
May-06	\$ -	\$ 255	4.14%	\$ -	\$ 255
Jun-06	\$ 255	\$ 2,004	4.14%	\$ 1	\$ 2,260
Jul-06	\$ 2,260	\$ 2,249	4.59%	\$ 9	\$ 4,518
Aug-06	\$ 4,518	\$ 2,261	4.59%	\$ 17	\$ 6,796
Sep-06	\$ 6,796	\$ 2,249	4.59%	\$ 26	\$ 9,071
Oct-06	\$ 9,071	\$ 2,249	4.59%	\$ 35	\$ 11,354
Nov-06	\$ 11,354	\$ 2,252	4.59%	\$ 43	\$ 13,650
Dec-06	\$ 13,650	\$ 2,253	4.59%	\$ 52	\$ 15,955
Jan-07	\$ 15,955	\$ 2,262	4.59%	\$ 61	\$ 18,278
Feb-07	\$ 18,278	\$ 2,261	4.59%	\$ 70	\$ 20,609
Mar-07	\$ 20,609	\$ 2,261	4.59%	\$ 79	\$ 22,949
Apr-07	\$ 22,949	\$ 2,258	4.59%	\$ 88	\$ 25,295
May-07	\$ 25,295	\$ 2,236	4.59%	\$ 97	\$ 27,627
Jun-07	\$ 27,627	\$ 2,259	4.59%	\$ 106	\$ 29,992
Jul-07	\$ 29,992	\$ 2,256	4.59%	\$ 115	\$ 32,363
Aug-07	\$ 32,363	\$ 2,258	4.59%	\$ 124	\$ 34,745
Sep-07	\$ 34,745	\$ 2,264	4.59%	\$ 133	\$ 37,142
Oct-07	\$ 37,142	\$ 2,263	5.14%	\$ 159	\$ 39,564
Nov-07	\$ 39,564	\$ 2,270	5.14%	\$ 169	\$ 42,003
Dec-07	\$ 42,003	\$ 2,261	5.14%	\$ 180	\$ 44,444
Jan-08	\$ 44,444	\$ 2,281	5.14%	\$ 190	\$ 46,915
Feb-08	\$ 46,915	\$ 2,275	5.14%	\$ 201	\$ 49,391
Mar-08	\$ 49,391	\$ 2,284	5.14%	\$ 212	\$ 51,887
Apr-08	\$ 51,887	\$ 2,297	4.08%	\$ 176	\$ 54,360
May-08	\$ 54,360	\$ 2,286	4.08%	\$ 185	\$ 56,831
Jun-08	\$ 56,831	\$ 2,286	4.08%	\$ 193	\$ 59,310
Jul-08	\$ 59,310	\$ 2,292	3.35%	\$ 166	\$ 61,768
Aug-08	\$ 61,768	\$ 2,286	3.35%	\$ 172	\$ 64,226
Sep-08	\$ 64,226	\$ 2,302	3.35%	\$ 179	\$ 66,708
Oct-08	\$ 66,708	\$ 2,310	3.35%	\$ 186	\$ 69,204
Nov-08	\$ 69,204	\$ 2,314	3.35%	\$ 193	\$ 71,711
Dec-08	\$ 71,711	\$ 2,319	3.35%	\$ 200	\$ 74,230
Jan-09	\$ 74,230	\$ 2,322	2.45%	\$ 152	\$ 76,704
Feb-09	\$ 76,704	\$ 2,318	2.45%	\$ 157	\$ 79,178
Mar-09	\$ 79,178	\$ 2,334	2.45%	\$ 162	\$ 81,674
Apr-09	\$ 81,674	\$ 2,324	1.00%	\$ 68	\$ 84,066
May-09	\$ 84,066	\$ 2,330	1.00%	\$ 70	\$ 86,466
Jun-09	\$ 86,466	\$ 2,743	1.00%	\$ 72	\$ 89,281
Jul-09	\$ 89,281	\$ 9,514	0.55%	\$ 41	\$ 98,836
Aug-09	\$ 98,836	\$ 10,725	0.55%	\$ 45	\$ 109,606
Sep-09	\$ 109,606	\$ 10,752	0.55%	\$ 50	\$ 120,409
Oct-09	\$ 120,409	\$ 10,754	0.55%	\$ 55	\$ 131,218
Nov-09	\$ 131,218	\$ 10,780	0.55%	\$ 60	\$ 142,058
Dec-09	\$ 142,058	\$ 10,780	0.55%	\$ 65	\$ 152,903
Jan-10	\$ 152,903	\$ 10,789	0.55%	\$ 70	\$ 163,762
Feb-10	\$ 163,762	\$ 10,790	0.55%	\$ 75	\$ 174,627
Mar-10	\$ 174,627	\$ 10,781	0.55%	\$ 80	\$ 185,488
Apr-10	\$ 185,488	\$ 10,791	0.55%	\$ 85	\$ 196,364
May-10	\$ 196,364	\$ 11,371	0.55%	\$ 90	\$ 207,825
Jun-10	\$ 207,825	\$ 17,700	0.55%	\$ 95	\$ 225,621
Jul-10	\$ 225,621	\$ 18,830	0.89%	\$ 167	\$ 244,618
Aug-10	\$ 244,618	\$ 18,828	0.89%	\$ 181	\$ 263,627
Sep-10	\$ 263,627	\$ 18,830	0.89%	\$ 196	\$ 282,653
Oct-10	\$ 282,653	\$ -	0.89%	\$ 210	\$ 282,862
Nov-10	\$ 282,862	\$ -	0.89%	\$ 210	\$ 283,072
Dec-10	\$ 283,072	\$ -	0.89%	\$ 210	\$ 283,282
Jan-11	\$ 283,282	\$ -	0.89%	\$ 210	\$ 283,492
Feb-11	\$ 283,492	\$ -	0.89%	\$ 210	\$ 283,703
Mar-11	\$ 283,703	\$ -	0.89%	\$ 210	\$ 283,913
Apr-11	\$ 283,913	\$ -	0.89%	\$ 211	\$ 284,124
May-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Jun-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Jul-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Aug-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Sep-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Oct-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Nov-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Dec-11	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Jan-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Feb-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Mar-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
Apr-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
May-12	\$ 284,124	\$ -	\$ -	\$ -	\$ 284,124
		<u>\$ 276,799</u>		<u>\$ 7,325</u>	

	Approved Deferral and Variance Accounts	CWIP Account
	Prescribed Interest Rate (per the Bankers' Acceptances-3 months Plus 0.25 Spread)	Prescribed Interest Rate (per the DEX Mid Term Corporate Bond Index Yield 2)
Q2 2006	4.14	4.68
Q3 2006	4.59	5.05
Q4 2006	4.59	4.72
Q1 2007	4.59	4.72
Q2 2007	4.59	4.72
Q3 2007	4.59	5.18
Q4 2007	5.14	5.18
Q1 2008	5.14	5.18
Q2 2008	4.08	5.18
Q3 2008	3.35	5.43
Q4 2008	3.35	5.43
Q1 2009	2.45	6.61
Q2 2009	1.00	6.61
Q3 2009	0.55	5.67
Q4 2009	0.55	4.66
Q1 2010	0.55	4.34
Q2 2010	0.55	4.34
Q3 2010	0.89	4.66

Sheet 8 Applied for Smart Meter Rate Adder

Description	Amount
Revenue Requirement - 2006	\$ -
Revenue Requirement - 2007	\$ 1,886.95
Revenue Requirement - 2008	\$ 14,041.77
Revenue Requirement - 2009	\$ 226,082.66
Revenue Requirement - 2010	\$ 400,519.65
Revenue Requirement - 2011	\$ 547,289.63
Total Revenue Requirement	\$ 1,189,820.66
Smart Meter Rate Adder Collected	\$ 276,799.00
Carrying Cost / Interest	\$ 7,324.57
Proposed Smart Meter Recovery	\$ 1,473,944.23
2011 Expected Metered Customers	9412
Proposed Smart Meter Rate Adder (over 24 months-eff to April 30, 2013)	\$ 6.53