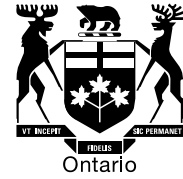


**Ontario Energy Board**  
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**BY E-MAIL**

May 12, 2014

Debbie Reece  
Festival Hydro Inc.  
P.O. Box 397  
Stratford ON N5A 6T5

Dear Ms. Reece:

**Re: Festival Hydro Inc.  
Application for Rates  
Application Board File Number EB-2014-0073**

A preliminary review of the application has identified that certain sections of the evidence supporting the application do not comply with the Board's Filing Requirements for cost of service applications and/or the associated spreadsheets, models and workforms. As a result the Board is unable to process your application at this time.

The table below outlines the sections of the filing requirements which Board staff were unable to find or reconcile in your application:

<b>Chapter 2 Filing Requirement Reference (page #)</b>	<b>Description</b>
2	Statement as to the rationale of the proposed alignment of the rate year with the fiscal year;
10	Primary contact information, including address, phone, fax and e-mail;
10	The legal application identifies the wrong applicant (Northern Ontario Wires) and does not request an effective date. Please update;
11	Statement as to whether Festival Hydro is an embedded distributor or host distributor;
15	Summary of Gross Asset Breakdown by function and description of major plant items for the test year lacks sufficient detail in the summary/overview section of Exhibit 2 incremental to Appendix 2-AB;
15	Cost of Power and working capital allowance calculation using the updated Navigant report released on April 16, 2014;

Ch5 p.11	Section 5.3.2 c, information in tables and/or figures by asset type (where available) on the quantity/years in service profile and conditions of the distributor's system assets. If this information is not available please provide a statement;
Ch5 p. 16-18 and Ch2 p19	Capital Expenditures Summary by Investment Category for historical and forecast period, as a summary table, incremental to the excel filing of Appendix 2-AB. This section should also include written explanation of markedly different variances year over year.
25	Details of development of billing kW;
29	Details of employee benefit programs including pensions for last Board approved, historical, bridge and test year;
30	Identification of any Board of Director costs for affiliates included in LDC costs;
30	Shared Service and Corporate Cost Variance analysis – test year vs. last Board approved and most recent actual;
32	Statement whether test year revenue requirement includes legacy programs. If yes, identify programs;
15 & 32	Summary table of Depreciation, Amortization and Depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation;
42	Insufficient explanation as to the rate harmonization between the Residential and Residential Hensall class. Ensure all relevant tables clearly show harmonized rates;
44	Revenues recovered from SSC that do not appear on the tariff sheet. Explain the nature of the costs and provide a schedule outlining revenues from 2010-2013, bridge and test year;
46	Explanation of changes to terms and conditions of service if changes affect application of rates;
54	Retail Service Charges – confirm variances are incremental costs of providing retail services, identify drivers, provide schedule identifying all revenues and expenses listed by USOA of 2013, bridge and test years and state whether Article 490 of APH has been followed. If not, please explain why;
4 & 55	Identify all accounts for which Festival is seeking disposition in table format; identify DVA for which Festival is not proposing disposition and provide reasons why.

The Board expects that Festival Hydro Inc. will file the above listed required information as soon as possible.

If any of the information that is identified as missing or insufficient is located in sections other than those identified in the Filing Requirements, or if any of the information is not applicable in your circumstances, please provide an explanation when filing the remainder of the required information

Please direct any questions relating to this application to Birgit Armstrong, Advisor at (416) 544-5162 or [birgit.armstrong@ontarioenergyboard.ca](mailto:birgit.armstrong@ontarioenergyboard.ca).

Yours truly,

*Original signed by*

John Pickernell  
Application Administration