



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

RATE DESIGN



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 1 of 13

Fixed/Variable Portion

Fixed/Variable Portion

PROPOSED RATES

Festival's proposed distribution rates are set to recover the 2015 revenue requirement noted at E6/T1/S1 and reflect the proposed revenue to cost ratios presented at E7/T1/S4. The proposed 2015 Rate Schedule is provided at E8/T10/S1/A3.

In setting 2015 rates Festival endeavored to maintain, to the extent possible, the fixed to variable split of existing rates with the added constraint of not decreasing the monthly fixed charge of any class for revenue stability purposes. Some minor adjustments are however introduced which result in immaterial decreases of the fixed charge for some classes. The following tables illustrate:

- Current fixed/variable proportion for each rate class, along with supporting information;
- Proposed fixed/variable proportion for each rate class, including an explanation for any changes from current proportions; and
- A comparison of current and proposed monthly fixed charges with the floor and ceiling as calculated in the cost allocation study.

Festival notes that the fixed/variable analysis below excludes rate adders, funding adders and rate riders.



File Number: EB-2014-0073

Exhibit: 8

Tab: 1

Schedule: 1

Page: 2 of 2

Date Filed: May 29, 2014

Customer Class Name	Status	Existing Rates (a)			Cost Allocation - Minimum Fixed Rate (b)			Cost Allocation - Maximum Fixed Rate (b)		
		Rate	Fixed %	Variable %	Rate	Fixed %	Variable %	Rate	Fixed %	Variable %
Residential	Continued	\$15.18	58.34%	41.66%	\$7.03	24.71%	75.29%	\$20.14	70.78%	29.22%
Residential - Hensall	Discontinued	\$15.20	54.78%	45.22%	\$7.00	22.73%	77.27%	\$20.75	67.37%	32.63%
General Service < 50 kW	Continued	\$29.44	42.84%	57.16%	\$18.10	24.09%	75.91%	\$34.38	45.76%	54.24%
General Service > 50 to 4999 kW	Continued	\$227.57	25.28%	74.72%	\$49.04	4.89%	95.11%	\$227.57	22.69%	77.31%
Large Use	Continued	\$10,883.89	90.29%	9.71%	\$729.77	5.54%	94.46%	\$10,883.89	82.57%	17.43%
Unmetered Scattered Load (per cc)	Continued	\$13.04	80.64%	19.36%	\$0.84	8.29%	91.71%	\$13.04	128.69%	-28.69%
Sentinel Lighting (per connection)	Continued	\$2.06	20.83%	79.17%	\$2.60	24.05%	75.95%	\$10.10	93.41%	6.59%
Street Lighting (per light)	Continued	\$1.10	59.25%	40.75%	\$0.65	39.93%	60.07%	\$6.20	380.85%	-280.85%
microFIT	Continued	\$5.40						\$5.48		

Customer Class Name	Status	Rate	Fixed %	Variable %	Fixed Rate	Fixed %	Variable %	Total (d)	Fixed (e)	Variable (f)
Residential	Continued	\$16.60	58.34%	41.66%	\$16.59	58.31%	41.69%	6,082,603	3,546,610	2,535,993
Residential - Hensall	Discontinued	\$16.87	54.78%	45.22%	\$16.59	53.87%	46.13%	151,156	81,424	69,732
General Service < 50 kW	Continued	\$32.19	42.84%	57.16%	\$32.16	42.80%	57.20%	1,829,370	783,032	1,046,338
General Service > 50 to 4999 kW	Continued	\$253.49	25.28%	74.72%	\$253.49	25.28%	74.72%	2,731,647	690,507	2,041,140
Large Use	Continued	\$11,900.62	90.29%	9.71%	\$11,900.62	90.29%	9.71%	158,170	142,807	15,363
Unmetered Scattered Load (per cc)	Continued	\$8.17	80.64%	19.36%	\$8.17	80.63%	19.37%	27,601	22,255	5,346
Sentinel Lighting (per connection)	Continued	\$2.25	20.83%	79.17%	\$2.25	20.81%	79.19%	5,320	1,107	4,213
Street Lighting (per light)	Continued	\$0.96	59.25%	40.75%	\$0.96	59.25%	40.75%	129,442	76,693	52,749
microFIT	Continued	\$5.40	100.00%							

1
2 Festival has three rate classes with fixed and variable rates outside of the ranges suggested by
3 the cost allocation model (GS >50kW and large use are over; sentinel lighting is under),
4 however the 2015 proposed fixed/variable splits are consistent with prior year and therefore
5 Festival proposes that the Board accept the rate design as presented. Festival also notes that
6 in light of the OEB's initiative on Rate Design in EB-2012-0410, the Board intends to pursue a
7 fixed rate design solution to achieve revenue decoupling. As such, Festival further believes it
8 would be reasonable to pursue relatively consistent fixed/variable splits in this application, and
9 to pursue the move to a fixed rate design solution when finalized and initiated by the OEB.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 2 of 13

Retail Transmission Service Rates (RTSR)

Retail Transmission Service Rates (RTSR)

In preparing Festivals RTSR rate submission, Festival has followed the Board's Guideline G-2008-001: Electricity Distribution Retail Transmission Service Rates, October 22, 2007 and has used the most recent RTSR Adjustment Work From version 4.0 dated September 17, 2013.

For most of Festival's load, Festival as a direct market participant is subject to the Uniform Transmission Rates (UTRs). Festival's embedded points are subject to the Hydro One Network retail transmission service rates. On January 9, 2014, the Board issued the approved Uniform Ontario Transmission Rates (EB-20120031) effective January 1, 2014. Based on these rates, Festival has completed the RTRS model for 2014 bridge year and 2015 test years using the forecasted kWh and kW quantities for each year times the 2014 approved Uniform Transmission rates and 2014 approved Hydro One rates.

In calculating the 2015 transmission connection rates, Festival has factored in the savings associated with entering into a Permanent Bypass with Hydro One agreement effective December 2013. Under the agreement, Festival has compensated Hydro One for the right to divert and receive credit for up to 20,000 kW demand per month. As a result of this agreement, Festival will no longer incur transmission connection charges related to the bypassed load being service by Festival's new transformer station. The 2015 test year kW demands have been reduced by 20,000 kW monthly to reflect the savings being passed along to the customers as a result of this bypass agreement.

The table below presents Festival's proposed RTSR rates for the Test Year. The proposed rates are reflected in Festival's projected power supply expense shown in E3/T1/S4.

2015 Proposed Transmission Network Rates					
Customer Class	2014 Approved Network Rate per EB-2013- 0129	2015 Proposed Network Rate	Decrease in Rates	kWh/ kW	% Decrease
Residential	0.0072	0.0073	0.0001	kWh	1.4%
GS < 50 kW	0.0062	0.0063	0.0001	kWh	1.6%
GS >50 kW	2.6136	2.6551	0.0415	kW	1.6%
GS >50 kW, Interval Metered	2.7761	2.8202	0.0441	kW	1.6%
Large Use	3.0738	3.1226	0.0488	kW	1.6%
USL	0.0062	0.0063	0.0001	kWh	1.6%
Sentinel Lights	1.9812	2.0127	0.0315	kW	1.6%
Street Lights	1.9712	2.0025	0.0313	kW	1.6%

2015 Proposed Transmission Connection Rates					
Customer Class	2014 Approved Network Rate per EB-2013- 0129	2015 Proposed Network Rate	Decrease in Rates	kWh/ kW	% Decrease
Residential	0.0051	0.0045	(0.0006)	kWh	-11.8%
GS < 50 kW	0.0047	0.0041	(0.0006)	kWh	-12.8%
GS >50 kW	1.8682	1.6393	(0.2289)	kW	-12.3%
GS >50 kW, Interval Metered	2.0481	1.7972	(0.2509)	kW	-12.3%
Large Use	2.3422	2.0552	(0.2870)	kW	-12.3%
USL	0.0047	0.0041	(0.0006)	kWh	-12.8%
Sentinel Lights	1.4746	1.2939	(0.1807)	kW	-12.3%
Street Lights	1.4444	1.2674	(0.1770)	kW	-12.3%

The Network charges are, on average, expected to increase by 1.6% over 2014 approved rates. There is no plan to request a change related to trending in the Acct 1584 TR network Variance account. For the 2013 fiscal year, there was only a 3.0% variance in the network service charges collected from customers compared to billed from the IESO and Hydro One, so Festival sees no need for further adjustment.

Customers will benefit from savings on their connection charges as rates, on average, are expected to decrease by 12.3% from 2014. This reduction is primarily due to the 20,000 kW

1 monthly permanent bypass with the new transformer station. There is no plan to request a
2 change related to trending in the Acct 1586 Variance account. For the 2013 fiscal year, there
3 was only a 1.7% variance in the connection charges collected from customers compared to
4 billed form the IESO and Hydro One, so Festival sees no need for further adjustment.

5 Festival requests that the proposed adjustment in the table above be approved by the Board,
6 with the understanding that the Uniform Transmission rates (RSTRs) used in the IRM Workform
7 may be subject to update by the Board in the event the Uniform Transmission Rates are
8 changed.

Attachment 1 of 1

OEB RTSR Model



v 4.0

RTSR Workform for Electricity Distributors (2014 Filers)

Utility Name	Festival Hydro Inc.
Service Territory	Greater Bruce/Huron
Assigned EB Number	EB-2013-0167
Name and Title	Debbie Reece, CFO
Phone Number	519-271-4703 x268
Email Address	dreece@festivalhydro.com
Date	23-Aug-13
Last COS Re-based Year	2010

Note: Drop-down lists are shaded blue; Input cells are shaded green.

This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS/IRM application. You may use and copy this model for that purpose, and provide a copy of this model to any person that is advising or assisting you in that regard. Except as indicated above, any copying, reproduction, publication, sale, adaptation, translation, modification, reverse engineering or other use or dissemination of this model without the express written consent of the Ontario Energy Board is prohibited. If you provide a copy of this model to a person that is advising or assisting you in preparing the application or reviewing your draft rate order, you must ensure that the person understands and agrees to the restrictions noted above.

While this model has been provided in Excel format and is required to be filed with the applications, the onus remains on the applicant to ensure the accuracy of the data and the results.



RTSR Workform for Electricity Distributors (2014 Filers)

[1. Info](#)

[2. Table of Contents](#)

[3. Rate Classes](#)

[4. RRR Data](#)

[5. UTRs and Sub-Transmission](#)

[6. Historical Wholesale](#)

[7. Current Wholesale](#)

[8. Forecast Wholesale](#)

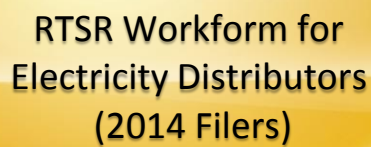
[9. Adj Network to Current WS](#)

[10. Adj Conn. to Current WS](#)

[11. Adj Network to Forecast WS](#)

[12. Adj Conn. to Forecast WS](#)

[13. Final 2013 RTS Rates](#)



1. Select the appropriate rate classes that appear on your most recent Board-Approved Tariff of Rates and Charges.
2. Enter the RTS Network and Connection Rate as it appears on the Tariff of Rates and Charges

[illegible]



RTSR Workform for Electricity Distributors (2014 Filers)

In the green shaded cells, enter the most recent reported RRR billing determinants. Please ensure that billing determinants are non-loss adjusted.

Rate Class	Unit	Non-Loss Adjusted Metered kWh	Non-Loss Adjusted Metered kW	Applicable Loss Factor	Load Factor	Loss Adjusted Billed kWh	Billed kW
Residential	kWh	137,145,942		1.0291		141,136,889	-
Residential - Hensall	kWh	3,754,857		1.0291		3,864,123	-
General Service Less Than 50 kW	kWh	64,179,621		1.0291		66,047,248	-
General Service 50 to 4,999 kW	kW	50,294,715	143,817		47.93%	50,294,715	143,817
General Service 50 to 999 kW - Interval Metered	kW	311,537,765	802,347		53.22%	311,537,765	802,347
Large Use	kW	22,191,326	34,422		88.36%	22,191,326	34,422
Unmetered Scattered Load	kWh	660,967		1.0291		680,201	-
Sentinel Lighting	kW	150,156	356		57.81%	150,156	356
Street Lighting	kW	4,559,343	12,017		52.00%	4,559,343	12,017



RTSR Workform for Electricity Distributors (2014 Filers)

Uniform Transmission Rates	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		Rate	Rate	Rate
Network Service Rate	kW	\$ 3.63	\$ 3.82	\$ 3.82
Line Connection Service Rate	kW	\$ 0.75	\$ 0.82	\$ 0.82
Transformation Connection Service Rate	kW	\$ 1.85	\$ 1.98	\$ 1.98

Hydro One Sub-Transmission Rates	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		Rate	Rate	Rate
Network Service Rate	kW	\$ 3.18	\$ 3.23	\$ 3.39
Line Connection Service Rate	kW	\$ 0.70	\$ 0.65	\$ 0.68
Transformation Connection Service Rate	kW	\$ 1.63	\$ 1.62	\$ 1.68
Both Line and Transformation Connection Service Rate	kW	\$ 2.33	\$ 2.27	\$ 2.36

If needed , add extra host here (I)	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		Rate	Rate	Rate
Network Service Rate	kW			
Line Connection Service Rate	kW			
Transformation Connection Service Rate	kW			
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -

If needed , add extra host here (II)	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		Rate	Rate	Rate
Network Service Rate	kW			
Line Connection Service Rate	kW			
Transformation Connection Service Rate	kW			
Both Line and Transformation Connection Service Rate	kW	\$ -	\$ -	\$ -

Hydro One Sub-Transmission Rate Rider 9A	Unit	Effective January 1, 2013	Effective January 1, 2014	Effective January 1, 2015
Rate Description		Rate	Rate	Rate
RSVA Transmission network - 4714 - which affects 1584	kW	\$ -	\$ 0.1465	\$ 0.1465
RSVA Transmission connection - 4716 - which affects 1586	kW	\$ -	\$ 0.0667	\$ 0.0667
RSVA LV - 4750 - which affects 1550	kW	\$ -	\$ 0.0475	\$ 0.0475
RARA 1 - 2252 - which affects 1590	kW	\$ -	\$ 0.0419	\$ 0.0419
RARA 1 - 2252 - which affects 1590 (2008)	kW	\$ -	-\$ 0.0270	-\$ 0.0270
RARA 1 - 2252 - which affects 1590 (2009)	kW	\$ -	-\$ 0.0006	-\$ 0.0006
Hydro One Sub-Transmission Rate Rider 9A	kW	\$ -	\$ 0.2750	\$ 0.2750
Transformer Allowance Credit (if applicable, enter as a negative value)	\$	Historical 2012	Current 2013	Forecast 2014



RTSR Workform for Electricity Distributors (2014 Filers)

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Sheet "4. RRR Data".
For Hydro One Sub-transmission Rates, if you are charged a combined Line and Transformer connection rate, please ensure that both the line connection and transformer connection columns are completed.

IESO	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										Amount
January	83,603	\$ 3.63	\$ 303,479	85,972	\$ 0.75	\$ 64,479	85,972	\$ 1.85	\$ 159,048	\$ 223,527
February	82,218	\$ 3.63	\$ 299,451	82,457	\$ 0.75	\$ 61,843	82,457	\$ 1.85	\$ 152,545	\$ 214,388
March	78,379	\$ 3.63	\$ 284,516	78,188	\$ 0.75	\$ 59,391	79,188	\$ 1.85	\$ 146,498	\$ 205,889
April	75,342	\$ 3.63	\$ 273,491	77,932	\$ 0.75	\$ 58,449	77,932	\$ 1.85	\$ 144,174	\$ 202,623
May	78,729	\$ 3.63	\$ 285,786	82,643	\$ 0.75	\$ 61,982	82,643	\$ 1.85	\$ 152,890	\$ 214,872
June	90,985	\$ 3.63	\$ 330,276	92,728	\$ 0.75	\$ 69,546	92,728	\$ 1.85	\$ 171,547	\$ 241,093
July	94,841	\$ 3.63	\$ 344,273	97,445	\$ 0.75	\$ 73,084	97,445	\$ 1.85	\$ 180,273	\$ 253,357
August	90,023	\$ 3.63	\$ 328,783	92,559	\$ 0.75	\$ 69,419	92,559	\$ 1.85	\$ 171,234	\$ 240,653
September	91,796	\$ 3.63	\$ 333,219	94,942	\$ 0.75	\$ 71,207	94,942	\$ 1.85	\$ 175,543	\$ 246,849
October	74,610	\$ 3.63	\$ 270,834	78,487	\$ 0.75	\$ 59,865	78,487	\$ 1.85	\$ 145,201	\$ 204,066
November	81,322	\$ 3.63	\$ 295,199	84,420	\$ 0.75	\$ 63,315	84,420	\$ 1.85	\$ 156,177	\$ 219,492
December	88,399	\$ 3.63	\$ 320,906	93,866	\$ 0.75	\$ 70,400	93,867	\$ 1.85	\$ 173,215	\$ 243,615
Total	1,010,247	\$ 3.63	\$ 3,667,215	1,042,639	\$ 0.75	\$ 781,979	1,042,640	\$ 1.85	\$ 1,928,445	\$ 2,710,425

Hydro One	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										Amount
January	10,396	\$ 3.18	\$ 33,059	10,396	\$ 0.70	\$ 7,277	8,701	\$ 1.63	\$ 14,183	\$ 21,460
February	9,757	\$ 3.18	\$ 31,027	9,788	\$ 0.70	\$ 6,852	8,262	\$ 1.63	\$ 13,467	\$ 20,319
March	9,373	\$ 3.18	\$ 29,806	9,422	\$ 0.70	\$ 6,595	7,989	\$ 1.63	\$ 13,022	\$ 19,817
April	8,789	\$ 3.18	\$ 27,948	8,841	\$ 0.70	\$ 6,189	7,550	\$ 1.63	\$ 12,306	\$ 18,494
May	8,821	\$ 3.18	\$ 28,050	8,868	\$ 0.70	\$ 6,207	7,296	\$ 1.63	\$ 11,892	\$ 18,099
June	7,953	\$ 3.18	\$ 25,290	7,978	\$ 0.70	\$ 5,585	6,791	\$ 1.63	\$ 11,069	\$ 16,654
July	9,776	\$ 3.18	\$ 31,087	9,776	\$ 0.70	\$ 6,843	8,085	\$ 1.63	\$ 13,179	\$ 20,022
August	8,616	\$ 3.18	\$ 27,399	8,616	\$ 0.70	\$ 6,031	6,916	\$ 1.63	\$ 11,274	\$ 17,305
September	8,792	\$ 3.18	\$ 27,958	8,792	\$ 0.70	\$ 6,154	7,234	\$ 1.63	\$ 11,791	\$ 17,946
October	9,589	\$ 3.18	\$ 30,493	9,652	\$ 0.70	\$ 6,756	8,429	\$ 1.63	\$ 13,739	\$ 20,495
November	9,974	\$ 3.18	\$ 31,716	10,004	\$ 0.70	\$ 7,002	8,423	\$ 1.63	\$ 13,729	\$ 20,732
December	10,885	\$ 3.18	\$ 34,616	11,008	\$ 0.70	\$ 7,706	9,309	\$ 1.63	\$ 15,174	\$ 22,880
Total	112,720	\$ 3.18	\$ 358,450	113,140	\$ 0.70	\$ 79,198	94,984	\$ 1.63	\$ 154,825	\$ 234,023

Add Extra Host Here (I) (if needed)	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II) (if needed)	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										Amount
January		\$0.00			\$0.00			\$0.00		\$ -
February		\$0.00			\$0.00			\$0.00		\$ -
March		\$0.00			\$0.00			\$0.00		\$ -
April		\$0.00			\$0.00			\$0.00		\$ -
May		\$0.00			\$0.00			\$0.00		\$ -
June		\$0.00			\$0.00			\$0.00		\$ -
July		\$0.00			\$0.00			\$0.00		\$ -
August		\$0.00			\$0.00			\$0.00		\$ -
September		\$0.00			\$0.00			\$0.00		\$ -
October		\$0.00			\$0.00			\$0.00		\$ -
November		\$0.00			\$0.00			\$0.00		\$ -
December		\$0.00			\$0.00			\$0.00		\$ -
Total	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	
Month										Amount
January	93,999	\$3.58	\$ 336,538	96,368	\$0.74	\$ 71,756	94,673	\$1.83	\$ 173,231	\$ 244,987
February	91,975	\$3.58	\$ 329,479	92,245	\$0.74	\$ 68,694	90,719	\$1.83	\$ 166,013	\$ 234,707
March	87,752	\$3.58	\$ 314,322	88,610	\$0.74	\$ 65,986	87,177	\$1.83	\$ 159,520	\$ 225,506
April	84,131	\$3.58	\$ 301,439	86,773	\$0.74	\$ 64,638	85,482	\$1.83	\$ 156,480	\$ 221,118
May	87,550	\$3.58	\$ 313,836	91,511	\$0.75	\$ 68,190	89,939	\$1.83	\$ 164,781	\$ 232,971
June	98,938	\$3.59	\$ 355,566	100,706	\$0.75	\$ 75,131	99,519	\$1.83	\$ 182,616	\$ 257,747
July	104,617	\$3.59	\$ 375,360	107,221	\$0.75	\$ 79,927	105,530	\$1.83	\$ 193,452	\$ 273,379
August	98,639	\$3.59	\$ 354,182	101,175	\$0.75	\$ 75,450	99,475	\$1.83	\$ 182,508	\$ 257,958
September	100,588	\$3.59	\$ 361,178	103,734	\$0.75	\$ 77,361	102,176	\$1.83	\$ 187,434	\$ 264,795
October	84,199	\$3.58	\$ 301,327	88,139	\$0.74	\$ 65,622	86,916	\$1.83	\$ 158,940	\$ 224,961
November	91,296	\$3.58	\$ 326,915	94,424	\$0.74	\$ 70,317	92,643	\$1.83	\$ 169,906	\$ 240,224
December	99,284	\$3.58	\$ 355,522	104,874	\$0.74	\$ 78,105	103,176	\$1.83	\$ 188,389	\$ 266,495
Total	1,122,967	\$ 3.58	\$ 4,025,664	1,155,779	\$ 0.75	\$ 861,178	1,137,624	\$ 1.83	\$ 2,083,270	\$ 2,944,448



RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to calculate the expected billing when current 2013 Uniform Transmission Rates are applied against historical 2012 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,603	\$ 3,8200	\$ 319,363	85,972	\$ 0.8200	\$ 70,497	85,972	\$ 1.9800	\$ 170,225	\$ 240,722
February	82,218	\$ 3,8200	\$ 314,073	82,457	\$ 0.8200	\$ 67,515	82,457	\$ 1.9800	\$ 163,265	\$ 230,880
March	78,379	\$ 3,8200	\$ 299,408	79,188	\$ 0.8200	\$ 64,934	79,188	\$ 1.9800	\$ 156,792	\$ 221,726
April	75,342	\$ 3,8200	\$ 287,806	77,932	\$ 0.8200	\$ 63,904	77,932	\$ 1.9800	\$ 154,305	\$ 218,210
May	78,729	\$ 3,8200	\$ 300,745	82,643	\$ 0.8200	\$ 67,767	82,643	\$ 1.9800	\$ 163,633	\$ 231,400
June	90,985	\$ 3,8200	\$ 347,563	92,728	\$ 0.8200	\$ 76,037	92,728	\$ 1.9800	\$ 183,601	\$ 259,638
July	94,841	\$ 3,8200	\$ 362,293	97,445	\$ 0.8200	\$ 79,905	97,445	\$ 1.9800	\$ 192,941	\$ 272,846
August	90,023	\$ 3,8200	\$ 343,888	92,559	\$ 0.8200	\$ 75,998	92,559	\$ 1.9800	\$ 183,267	\$ 259,165
September	91,796	\$ 3,8200	\$ 350,661	94,942	\$ 0.8200	\$ 77,852	94,942	\$ 1.9800	\$ 187,985	\$ 265,838
October	74,610	\$ 3,8200	\$ 285,010	78,487	\$ 0.8200	\$ 64,359	78,487	\$ 1.9800	\$ 155,404	\$ 219,764
November	81,322	\$ 3,8200	\$ 310,650	84,420	\$ 0.8200	\$ 69,224	84,420	\$ 1.9800	\$ 167,152	\$ 236,376
December	88,399	\$ 3,8200	\$ 337,684	93,866	\$ 0.8200	\$ 76,970	93,867	\$ 1.9800	\$ 185,856	\$ 262,826
Total	1,010,247	\$ 3.82	\$ 3,859,144	1,042,639	\$ 0.82	\$ 854,964	1,042,640	\$ 1.98	\$ 2,064,427	\$ 2,919,391

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	10,396	\$ 3,3765	\$ 35,102	10,396	\$ 0.7167	\$ 7,451	8,701	\$ 1.6200	\$ 14,096	\$ 21,546
February	9,757	\$ 3,3765	\$ 32,945	9,788	\$ 0.7167	\$ 7,015	8,262	\$ 1.6200	\$ 13,384	\$ 20,399
March	9,373	\$ 3,3765	\$ 31,648	9,422	\$ 0.7167	\$ 6,753	7,989	\$ 1.6200	\$ 12,942	\$ 19,695
April	8,789	\$ 3,3765	\$ 29,675	8,841	\$ 0.7167	\$ 6,336	7,550	\$ 1.6200	\$ 12,230	\$ 18,567
May	8,621	\$ 3,3765	\$ 29,763	8,868	\$ 0.7167	\$ 6,366	7,296	\$ 1.6200	\$ 11,819	\$ 18,175
June	7,953	\$ 3,3765	\$ 26,853	7,978	\$ 0.7167	\$ 5,718	6,791	\$ 1.6200	\$ 11,001	\$ 16,719
July	9,776	\$ 3,3765	\$ 33,008	9,776	\$ 0.7167	\$ 7,006	8,085	\$ 1.6200	\$ 13,098	\$ 20,104
August	8,616	\$ 3,3765	\$ 29,092	8,616	\$ 0.7167	\$ 6,175	6,916	\$ 1.6200	\$ 11,205	\$ 17,380
September	8,792	\$ 3,3765	\$ 29,686	8,792	\$ 0.7167	\$ 6,301	7,234	\$ 1.6200	\$ 11,719	\$ 18,020
October	9,589	\$ 3,3765	\$ 32,377	9,652	\$ 0.7167	\$ 6,917	8,429	\$ 1.6200	\$ 13,654	\$ 20,572
November	9,974	\$ 3,3765	\$ 33,676	10,004	\$ 0.7167	\$ 7,170	8,423	\$ 1.6200	\$ 13,645	\$ 20,815
December	10,885	\$ 3,3765	\$ 36,755	11,008	\$ 0.7167	\$ 7,890	9,309	\$ 1.6200	\$ 15,081	\$ 22,971
Total	112,720	\$ 3.38	\$ 380,599	113,140	\$ 0.72	\$ 81,088	94,984	\$ 1.62	\$ 153,875	\$ 234,962

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	93,999	\$3.77	\$ 354,466	96,368	\$0.81	\$ 77,948	94,673	\$1.95	\$ 184,320	\$ 262,268
February	91,975	\$3.77	\$ 347,017	92,245	\$0.81	\$ 74,630	90,719	\$1.95	\$ 176,649	\$ 251,279
March	87,752	\$3.77	\$ 331,056	88,610	\$0.81	\$ 71,687	87,177	\$1.95	\$ 169,734	\$ 241,421
April	84,131	\$3.77	\$ 317,481	86,773	\$0.81	\$ 70,241	85,482	\$1.95	\$ 166,536	\$ 236,776
May	87,550	\$3.78	\$ 330,528	91,511	\$0.81	\$ 74,123	89,939	\$1.95	\$ 175,452	\$ 249,575
June	98,938	\$3.78	\$ 374,416	100,706	\$0.81	\$ 81,755	99,519	\$1.96	\$ 194,603	\$ 276,358
July	104,617	\$3.78	\$ 395,301	107,221	\$0.81	\$ 86,911	105,530	\$1.95	\$ 206,039	\$ 292,950
August	98,639	\$3.78	\$ 372,980	101,175	\$0.81	\$ 82,073	99,475	\$1.95	\$ 194,472	\$ 276,545
September	100,588	\$3.78	\$ 380,347	103,734	\$0.81	\$ 84,154	102,176	\$1.95	\$ 199,704	\$ 283,858
October	94,199	\$3.77	\$ 317,387	88,139	\$0.81	\$ 71,277	86,916	\$1.95	\$ 169,669	\$ 240,335
November	91,296	\$3.77	\$ 344,326	94,424	\$0.81	\$ 76,304	92,843	\$1.95	\$ 180,797	\$ 257,191
December	99,284	\$3.77	\$ 374,439	104,874	\$0.81	\$ 84,860	103,176	\$1.95	\$ 200,937	\$ 285,797
Total	1,122,967	\$ 3.78	\$ 4,239,743	1,155,779	\$ 0.81	\$ 936,052	1,137,624	\$ 1.95	\$ 2,218,301	\$ 3,154,353



RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to calculate the expected billing when forecasted 2014 Uniform Transmission Rates are applied against historical 2012 transmission units.

IESO	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,603	\$ 3.8200	\$ 319,363	85,972	\$ 0.8200	\$ 70,497	65,972	\$ 1.9800	\$ 130,625	\$ 201,122
February	82,218	\$ 3.8200	\$ 314,073	82,457	\$ 0.8200	\$ 67,615	62,457	\$ 1.9800	\$ 123,665	\$ 191,280
March	78,379	\$ 3.8200	\$ 299,408	79,188	\$ 0.8200	\$ 64,934	59,188	\$ 1.9800	\$ 117,192	\$ 182,126
April	75,342	\$ 3.8200	\$ 287,806	77,932	\$ 0.8200	\$ 63,904	57,932	\$ 1.9800	\$ 114,705	\$ 178,610
May	78,729	\$ 3.8200	\$ 300,745	82,643	\$ 0.8200	\$ 67,767	62,643	\$ 1.9800	\$ 124,033	\$ 191,800
June	90,985	\$ 3.8200	\$ 347,553	92,728	\$ 0.8200	\$ 76,037	72,728	\$ 1.9800	\$ 144,001	\$ 220,038
July	94,841	\$ 3.8200	\$ 362,293	97,445	\$ 0.8200	\$ 79,905	77,445	\$ 1.9800	\$ 153,341	\$ 233,246
August	90,023	\$ 3.8200	\$ 343,888	92,559	\$ 0.8200	\$ 75,898	72,559	\$ 1.9800	\$ 143,667	\$ 219,565
September	91,796	\$ 3.8200	\$ 350,661	94,942	\$ 0.8200	\$ 77,852	74,942	\$ 1.9800	\$ 148,385	\$ 226,238
October	74,610	\$ 3.8200	\$ 285,010	78,487	\$ 0.8200	\$ 64,359	58,487	\$ 1.9800	\$ 115,804	\$ 180,164
November	81,322	\$ 3.8200	\$ 310,650	84,420	\$ 0.8200	\$ 69,224	64,420	\$ 1.9800	\$ 127,552	\$ 196,776
December	88,399	\$ 3.8200	\$ 337,684	93,866	\$ 0.8200	\$ 76,970	73,867	\$ 1.9800	\$ 146,256	\$ 223,226
Total	1,010,247	\$ 3.82	\$ 3,859,144	1,042,639	\$ 0.82	\$ 854,964	802,640	\$ 1.98	\$ 1,589,227	\$ 2,444,191

Hydro One	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	10,396	\$ 3.5365	\$ 36,765	10,396	\$ 0.7467	\$ 7,763	8,701	\$ 1.6800	\$ 14,618	\$ 22,380
February	9,757	\$ 3.5365	\$ 34,506	9,788	\$ 0.7467	\$ 7,309	8,262	\$ 1.6800	\$ 13,880	\$ 21,189
March	9,373	\$ 3.5365	\$ 33,146	9,422	\$ 0.7467	\$ 7,035	7,989	\$ 1.6800	\$ 13,422	\$ 20,457
April	8,789	\$ 3.5365	\$ 31,081	8,841	\$ 0.7467	\$ 6,602	7,550	\$ 1.6800	\$ 12,683	\$ 19,285
May	8,821	\$ 3.5365	\$ 31,195	8,868	\$ 0.7467	\$ 6,622	7,296	\$ 1.6800	\$ 12,257	\$ 18,878
June	7,953	\$ 3.5365	\$ 28,125	7,978	\$ 0.7467	\$ 5,957	6,791	\$ 1.6800	\$ 11,409	\$ 17,366
July	9,776	\$ 3.5365	\$ 34,572	9,776	\$ 0.7467	\$ 7,300	8,085	\$ 1.6800	\$ 13,583	\$ 20,882
August	8,616	\$ 3.5365	\$ 30,470	8,616	\$ 0.7467	\$ 6,434	6,916	\$ 1.6800	\$ 11,620	\$ 18,053
September	8,792	\$ 3.5365	\$ 31,093	8,792	\$ 0.7467	\$ 6,565	7,234	\$ 1.6800	\$ 12,153	\$ 18,718
October	9,589	\$ 3.5365	\$ 33,911	9,652	\$ 0.7467	\$ 7,207	8,429	\$ 1.6800	\$ 14,160	\$ 21,367
November	9,974	\$ 3.5365	\$ 35,272	10,004	\$ 0.7467	\$ 7,470	8,423	\$ 1.6800	\$ 14,151	\$ 21,620
December	10,885	\$ 3.5365	\$ 38,495	11,008	\$ 0.7467	\$ 8,220	9,309	\$ 1.6800	\$ 15,639	\$ 23,859
Total	112,720	\$ 3.54	\$ 398,634	113,140	\$ 0.75	\$ 84,482	94,984	\$ 1.68	\$ 159,574	\$ 244,056

Add Extra Host Here (I)	Network			Line Connection			Transformation Connection			Total Line
Month	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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Add Extra Host Here (II)	Network			Line Connection			Transformation Connection			Total Line
Month	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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

Total	Network			Line Connection			Transformation Connection			Total Line
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	93,999	\$ 3.79	\$ 355,129	96,368	\$ 0.81	\$ 78,260	74,673	\$ 1.95	\$ 145,242	\$ 223,502
February	91,975	\$ 3.79	\$ 348,578	92,245	\$ 0.81	\$ 74,923	70,719	\$ 1.94	\$ 137,545	\$ 212,468
March	87,752	\$ 3.79	\$ 332,555	88,610	\$ 0.81	\$ 71,970	67,177	\$ 1.94	\$ 130,614	\$ 202,583
April	84,131	\$ 3.79	\$ 318,888	86,773	\$ 0.81	\$ 70,506	65,482	\$ 1.95	\$ 127,389	\$ 197,894
May	87,550	\$ 3.79	\$ 331,939	91,511	\$ 0.81	\$ 74,389	69,939	\$ 1.95	\$ 136,290	\$ 210,679
June	98,938	\$ 3.80	\$ 375,688	100,706	\$ 0.81	\$ 81,994	79,519	\$ 1.95	\$ 155,410	\$ 237,405
July	104,617	\$ 3.79	\$ 396,865	107,221	\$ 0.81	\$ 87,204	85,530	\$ 1.95	\$ 166,924	\$ 254,128
August	98,639	\$ 3.80	\$ 374,358	101,175	\$ 0.81	\$ 82,332	79,475	\$ 1.95	\$ 155,287	\$ 237,618
September	100,588	\$ 3.80	\$ 381,753	103,754	\$ 0.81	\$ 84,417	82,176	\$ 1.95	\$ 160,538	\$ 244,956
October	84,199	\$ 3.79	\$ 318,921	88,139	\$ 0.81	\$ 71,566	66,916	\$ 1.94	\$ 129,964	\$ 201,531
November	91,296	\$ 3.79	\$ 345,922	94,424	\$ 0.81	\$ 76,694	72,843	\$ 1.95	\$ 141,702	\$ 218,396
December	99,284	\$ 3.79	\$ 376,181	104,874	\$ 0.81	\$ 85,190	83,176	\$ 1.95	\$ 161,895	\$ 247,086
Total	1,122,967	\$ 3.79	\$ 4,257,778	1,155,779	\$ 0.81	\$ 939,446	897,624	\$ 1.95	\$ 1,748,800	\$ 2,688,246



RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to re-align the current RTS Network Rates to recover current wholesale network costs.

Rate Class	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$ 0.0072	141,136,889	-	\$ 1,016,186	24.2%	\$ 1,027,957	\$0.0073
Residential - Hensall	kWh	\$ 0.0072	3,864,123	-	\$ 27,822	0.7%	\$ 28,144	\$0.0073
General Service Less Than 50 kW	kWh	\$ 0.0062	66,047,248	-	\$ 409,493	9.8%	\$ 414,236	\$0.0063
General Service 50 to 4,999 kW	kW	\$ 2.6136	50,294,715	143,817	\$ 375,880	9.0%	\$ 380,234	\$2.6439
General Service 50 to 999 kW - Interval Metered	kW	\$ 2.7761	311,537,765	802,347	\$ 2,227,396	53.1%	\$ 2,253,197	\$2.8083
Large Use	kW	\$ 3.0738	22,191,326	34,422	\$ 105,806	2.5%	\$ 107,032	\$3.1094
Unmetered Scattered Load	kWh	\$ 0.0062	680,201	-	\$ 4,217	0.1%	\$ 4,266	\$0.0063
Sentinel Lighting	kW	\$ 1.9812	150,156	356	\$ 705	0.0%	\$ 713	\$2.0041
Street Lighting	kW	\$ 1.9712	4,559,343	12,017	\$ 23,688	0.6%	\$ 23,962	\$1.9940
					\$ 4,191,193			



RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to re-align the current RTS Connection Rates to recover current wholesale connection costs.

Rate Class	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$ 0.0051	141,136,889	-	\$ 719,798	23.5%	\$ 741,122	\$0.0053
Residential - Hensall	kWh	\$ 0.0051	3,864,123	-	\$ 19,707	0.6%	\$ 20,291	\$0.0053
General Service Less Than 50 kW	kWh	\$ 0.0047	66,047,248	-	\$ 310,422	10.1%	\$ 319,618	\$0.0048
General Service 50 to 4,999 kW	kW	\$ 1.8682	50,294,715	143,817	\$ 268,679	8.8%	\$ 276,638	\$1.9235
General Service 50 to 999 kW - Interval Metered	kW	\$ 2.0481	311,537,765	802,347	\$ 1,643,287	53.6%	\$ 1,691,969	\$2.1088
Large Use	kW	\$ 2.3422	22,191,326	34,422	\$ 80,623	2.6%	\$ 83,012	\$2.4116
Unmetered Scattered Load	kWh	\$ 0.0047	680,201	-	\$ 3,197	0.1%	\$ 3,292	\$0.0048
Sentinel Lighting	kW	\$ 1.4746	150,156	356	\$ 525	0.0%	\$ 541	\$1.5183
Street Lighting	kW	\$ 1.4444	4,559,343	12,017	\$ 17,357	0.6%	\$ 17,872	\$1.4872
					<u>\$ 3,063,596</u>			



RTSR Workform for Electricity Distributors (2014 Filers)

The purpose of this sheet is to update the re-align RTS Network Rates to recover forecast wholesale network costs.

Rate Class	Unit	Adjusted RTSR-Network	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Network
Residential	kWh	\$0.0073	141,136,889	-	1,027,956.93	24.2%	\$ 1,032,330	\$0.0073
Residential - Hensall	kWh	\$0.0073	3,864,123	-	\$ 28,144	0.7%	\$ 28,264	\$0.0073
General Service Less Than 50 kW	kWh	\$0.0063	66,047,248	-	\$ 414,236	9.8%	\$ 415,999	\$0.0063
General Service 50 to 4,999 kW	kW	\$2.6439	50,294,715	143,817	\$ 380,234	9.0%	\$ 381,852	\$2.6551
General Service 50 to 999 kW - Interval Metered	kW	\$2.8083	311,537,765	802,347	\$ 2,253,197	53.1%	\$ 2,262,782	\$2.8202
Large Use	kW	\$3.1094	22,191,326	34,422	\$ 107,032	2.5%	\$ 107,487	\$3.1226
Unmetered Scattered Load	kWh	\$0.0063	680,201	-	\$ 4,266	0.1%	\$ 4,284	\$0.0063
Sentinel Lighting	kW	\$2.0041	150,156	356	\$ 713	0.0%	\$ 717	\$2.0127
Street Lighting	kW	\$1.9940	4,559,343	12,017	\$ 23,962	0.6%	\$ 24,064	\$2.0025
					\$ 4,239,743			



RTSR Workform for Electricity Distributors (2014 Filers)

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

Rate Class	Unit		Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Loss Adjusted Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR Connection
Residential	kWh	\$	0.0053	141,136,889	-	\$ 741,122	23.5%	\$ 631,609	\$ 0.0045
Residential - Hensall	kWh	\$	0.0053	3,864,123	-	\$ 20,291	0.6%	\$ 17,293	\$ 0.0045
General Service Less Than 50 kW	kWh	\$	0.0048	66,047,248	-	\$ 319,618	10.1%	\$ 272,389	\$ 0.0041
General Service 50 to 4,999 kW	kW	\$	1.9235	50,294,715	143,817	\$ 276,638	8.8%	\$ 235,760	\$ 1.6393
General Service 50 to 999 kW - Interval Metered	kW	\$	2.1088	311,537,765	802,347	\$ 1,691,969	53.6%	\$ 1,441,953	\$ 1.7972
Large Use	kW	\$	2.4116	22,191,326	34,422	\$ 83,012	2.6%	\$ 70,745	\$ 2.0552
Unmetered Scattered Load	kWh	\$	0.0048	680,201	-	\$ 3,292	0.1%	\$ 2,805	\$ 0.0041
Sentinel Lighting	kW	\$	1.5183	150,156	356	\$ 541	0.0%	\$ 461	\$ 1.2939
Street Lighting	kW	\$	1.4872	4,559,343	12,017	\$ 17,872	0.6%	\$ 15,231	\$ 1.2674
						\$ 3,154,353			



RTSR Workform for Electricity Distributors (2014 Filers)

For Cost of Service Applicants, please enter the following Proposed RTS rates into your rates model.

For IRM applicants, please enter these rates into the 2013 IRM Rate Generator, Sheet 11 "Proposed Rates", column I.
Please note that the rate descriptions for the RTSRs are transferred automatically from Sheet 4 to Sheet 11, Column A.

Rate Class	Unit	Proposed RTSR Network		Proposed RTSR Connection	
Residential	kWh	\$	0.0073	\$	0.0045
Residential - Hensall	kWh	\$	0.0073	\$	0.0045
General Service Less Than 50 kW	kWh	\$	0.0063	\$	0.0041
General Service 50 to 4,999 kW	kW	\$	2.6551	\$	1.6393
General Service 50 to 999 kW - Interval Metered	kW	\$	2.8202	\$	1.7972
Large Use	kW	\$	3.1226	\$	2.0552
Unmetered Scattered Load	kWh	\$	0.0063	\$	0.0041
Sentinel Lighting	kW	\$	2.0127	\$	1.2939
Street Lighting	kW	\$	2.0025	\$	1.2674



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 3 of 13

Retail Service Charges

Retail Service Charges

Festival Hydro requests no changes to its existing Retail Service Charges, which are consistent with the Board's standard rates. The 2015 proposed rates are the same as the 2014 actual rates in force, as outlined below.

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 Request (STR)	
Request fee, per request, applied to the requesting party	\$0.25
Processing fee, peer 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

Festival maintains Retail Service Cost Variance Accounts (RCVA) (USoA 1518 and 1548) to record the difference between charges rendered to customers and retailer, and the direct incremental costs for the provision of these services. These RCVA accounts and the disposition thereof is covered under Section 9 Variance Accounts.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 4 of 13

WMSR and RRRP

WMSR and RRRP

The WMSR is a rate designed to recover from ratepayers the amount charged to distributors by the IESO for the operation of the IESO administered markets and the operation of the IESO controlled grid. It is an energy based charge (kWh). It does not apply to Festival's one direct market participant account.

On March 21, 2013, the Board issued a Decision and Rate Order (EB-2013-0067) establishing the Wholesale Market Service Rate to be used to bill customers at \$0.0044 per kWh effective May 1, 2013. Festival proposes the continuation of the Board's approved generic WMSR rate for test year 2015.

The Board issued a Decision and Rate Order (EB-2013-0396) establishing the Rural or Remote Electricity Rate Protection ("RRRP") benefit and charge for 2014 on December 19, 2013. The Board determined that the RRRP charge to be paid by all rate regulated distributors and collected by the Independent Electricity System Operator shall be increased to \$0.0013 per kWh effective May 1, 2014, from the current \$0.0012 per kWh. Festival proposes the continuation of the Board's approved generic RRRP rate for test year 2015.

Festival request the Board approve the Wholesale Market Rate of \$0.0044 per kWh and Remote Electricity Rate Protection of \$0.0013 for test year 2015, and further request that these rates be adjusted accordingly should the generic rates set by the Board be modified prior to January 1, 2015.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 5 of 13

Smart Metering Charge

Smart Metering Charge

On March 28, 2013, the Board issued a Decision and Rate Order (EB-2012-0211) establishing a Smart Metering charge of \$0.79 per month for Residential and G.S. < 50 customers effective May 1, 2013. This charge is in Festival's existing 2014 tariff of rates and charges, effective until October 31, 2018. Festival requests the continuation of the Board's approved SME rate for test year 2015.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 6 of 13

Specific Service Charges

Specific Service Charges

Specific service charges are approved fixed charges which are charged to a customer for a specific activity, service, or as a penalty. These charges are for services up and above the distributor's standard level of service which are covered through regular distribution rates.

Festival requests that the current Specific Service Charges, as noted below, be approved by the Board for the rate year effective January 1, 2015 with the following noted exceptions. Festival is proposing to remove the three temporary service charges and in place charge customers a time and materials rate so as to ensure recovery of total costs. The charges being removed are:

- Temporary service - overhead - no transformer \$ 500
- Temporary service - underground- no transformer \$ 300
- Temporary service - overhead- with transformer \$1,000

Experience shows that there is a varying amount of effort and related cost involved in setting up one customer's temporary service compared to another customer's circumstance. As such, Festival is requesting these rate charge types be removed from Festival Tariff of Rates and Charges – Specific Service charges and that Festival, through its Conditions of Service, establish charges for these services on a time and material basis.

The following is the proposed change to the terms in Festival's Conditions of Service document resulting from discontinuing the Board approved temporary service rates:

“3.2.3 Temporary Services (other than residential)”

*A temporary service is a metered service provided for construction purposes or special events. Temporary services can be supplied overhead or underground. The Customer will be responsible for all associated costs for **the installation and removal** of equipment required for a temporary service to Festival Hydro Inc.'s point of supply. Temporary services may be provided for a period of no more than 12 months. Temporary services must be renewed thereafter if an extension is required and the*

equipment of such temporary service must be re-inspected by ESA at the end of the 12-month period.”

The list of the current and proposed Specific Service Charges is detailed below. The rates listed are all standard Board approved rates.

Specific Service Charges

Customer Administration

Arrears certificate	\$	15.00
Income tax letter	\$	15.00
Credit reference/credit check (plus credit agency costs)	\$	15.00
Returned Cheque (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment - per month	%	1.50
Late Payment - per annum	%	19.56
Collection of account charge – no connection	\$	30.00
Disconnect/Reconnect at meter - during Regular Hours	\$	65.00
Disconnect/Reconnect at meter - after regular hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service call – customer owned equipment	\$	30.00
Service call – after regular hours	\$	165.00
Specific charge for access to the power poles – per pole/year	\$	22.35

Rates and Charges in the Conditions of Service but not on the Board Approved Tariff

Festival has a number of situations where they charge customers time and material rates for work done on their behalf rather than charge a set standard rate. They are set up as such as the work is infrequent in nature and the amount of time and materials from one customer to the next may vary. These charges are included in various USOA accounts including 1104

1 (Recoverable work), 1995 (Contributions and Grants) and 4235 (Specific Service Charges).

2 The Conditions of Service based charges are listed in the following table:

3

Conditions of Service Section	Description	Nature of Charge & Related G.L.
3.2.3	Charge associated for installation and removal of equipment required for a temporary service	Cost recovery (4235)
3.3.3.9	Charge for power interruption arranged outside normal business hours	Cost recovery (1104)
5	Incremental cost for maintenance activities performed outside normal working hours at the request of the customer.	Cost recovery (1104)
3.2	Charges for special construction requested by the customer that exceeds the standard installation	Cost recovery (1104)
1.1 1.7.3 2.3.7.1 3.4	Charges for damage to or loss of Festival Hydro's equipment by a customer	Cost recovery (1104)
5	Connection charges	Cost recovery (1995)
1.1	Charge for costs associated with relocating distribution plant at the request of the customer	Cost recovery (1104)
2.2.2.	Theft of Power	Cost recovery (Customer Electric Account)
2.3.2	Power quality investigation fee if the problem lies on the customer side of the system	Cost recovery (1104)
2.3.7.5	Incremental costs associated with interval	Cost recovery (1104)

	metering, including the capital cost, installation costs, & communication costs	
1.1	Miscellaneous non-distribution service charge where miscellaneous non-distribution services are provided to a customer that are not normally provided to all customers	Cost recovery (1104)
3.1.2	Connection fee for new underground services	Cost recovery (1995)
3.2 3.1.2	Charge for re-design and inspection or repair service due to changes or deviations initiated by the customer or its agents	Cost recovery (1104)
2.3.7.10	Meter and installation costs associated with FIT/MicroFIT and Net Metering installations	Cost recovery (1104)

Conditions of Service based charges for these services from 2010 to test year 2015 are outlined below.

<u>Charge & G.L.</u>	<u>2010 Actual</u>	<u>2011 Actual</u>	<u>2012 Actual</u>	<u>2013 Actual</u>	<u>2014 Bridge</u>	<u>2015 Test</u>
Cost Recovery (1104)	\$102,254	\$54,832	\$92,527	\$113,085	\$90,677	\$90,677
Capital Contributions (1950)	\$4,800	\$8,700	\$9,565	\$3,900	\$6,740	\$6,740
Temporary Services-Specific SC (in #4235)	\$6,477	\$2,242	\$3,300	\$2,100	\$2,100	\$2,130

The only item which is recorded as revenue is the temporary service, which is an existing approved specific service charge. Underground connections are billed to the customer and set up as capital contributions. Theft of Power is charges to the actual customer CIS account. All other noted charges are billed out to the customer on a full cost recovery basis and set up as a receivable.

- 1 Festival request that the Board approve the Specific Service Charges as noted requested above
- 2 including the reclassification of the Temporary services charges in order to be to be billed
- 3 according to Festival's Conditions of Service.
- 4
- 5



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 7 of 13

Low Voltage Service Rates

Low Voltage Service Rates

Festival Hydro is a partially embedded distributor and therefore pays and charges a Low Voltage (LV) Service Rate. Festival has not changed its low voltage rates since the last Cost of Service application effective May 1, 2010.

The table below provides the historical low voltage charges for the past five years as charged by Hydro One on their sub-transmission billings. The increases over the years have been driven by changes in rates charged by Hydro One. The actual kW demand loads at each of the applicable metering points have remained fairly constant as there has been limited growth within the communities served.

Acct # 4750		
<u>Low Voltage Charges</u>		
<u>Year</u>	<u>Amount</u>	<u>\$ Increase</u>
2010	102,671	-
2011	152,554	49,883
2012	160,574	8,020
2013	199,107	38,533
2014 Bridge Year	202,222	3,115
2015 Test Year	206,267	4,045

Festival Hydro received Hydro One's new sub-transmission rates effective January 1, 2014. The rates for 2014 are approximately 1.6% higher and have been used to project Festival's 2014 low voltage charges from Hydro One. Festival has also received a copy of Hydro One's application for 2015 sub-transmission rates as submitted to the Board under EB-2015-0416. In the application, Hydro One is seeking an increase in sub-transmission rates in the 9 to 10% range.

Festival expects the actual kW demand loads at the Hydro One low voltage metering points for bridge year 2014 and test year 2015 will remain flat compared to 2013. To determine the new rates to be charged for 2014 and 2015, Festival Hydro took the Low Voltage kW demands for

1 2013 and applied the new January 2014 rates to determine the bridge year 2014 costs. Festival
2 then applied a 2.0 % increase for the 2015 test year. Festival felt it was prudent to account for
3 some increase in 2015, but not the full amount in Hydro One's (EB-2013-0416) application
4 currently before the Board. The calculations are in the table below.

Bridge and Test Year Projections:						
	Common				Monthly	
	ST Lines	Rate Riders	LVDS	HVDS	Fixed Charges	Total
2013 Actual Costs	73,799	31,913	44,129	27,976	21,289	199,107
2014 Projected kW	109,288.05	109,288.05	22,457.68	17,333.37	72.00	
\$ per kW - Jan 1 2014 rates	0.6820	0.3043	1.9870	1.632	298.89	
2014 Projected Charges	74,534	33,256	44,623	28,288	21,520	202,222
Projected 2015	76,025	33,921	45,516	28,854	21,950	206,267
(2% increase)						

5
6 The 2015 estimated total LV charges have been allocated to customer classes according to
7 each class's share of projected Transmission connection revenue, in accordance with the
8 Board's policy. The load forecast for the 2015 test year is used to determine the low voltage
9 kWh/kW charge for each rate class.

Allocation of Forecast LV Cost to Customer Classes:			
	2015		
	Forecasted Trans		LV Charge
Rate Class	Conn Revenues	Percentage	Allocation
Residential	741,121	23.5%	48,462.76
Residential Hensall	20,291	0.6%	1,326.85
G.S. < 50 kW	319,618	10.1%	20,900.19
G.S. > 50 kW	1,968,606	62.4%	128,729.43
Large Use	83,012	2.6%	5,428.25
Unmetered Scattered Load	3,292	0.1%	215.27
Sentinel Light	541	0.0%	35.38
Streetlighting	17,872	0.6%	1,168.67
	3,154,353	100%	206,267
	(Tab 12 RTSR Model)		

In the table below is provided the existing LV rates (2010 COS approved) and the proposed 2015 rates. The increase since 2010 Board approved is a direct result of higher sub-transmission rates charged by Hydro One.

2015 Low Voltage Rates							
	Test Year	Test Year	Proposed 2015	Existing Rates	Increase		Projected LV
Rate Class	Forecast - kWh	Forecast - kW	LV Rates	2014	(Decrease)	Determinant	Recovery
Residential	140,900,799		0.0004	0.0002	0.0002	kWh	56,360.32
G.S. < 50 kW	64,179,620		0.0003	0.0002	0.0001	kWh	19,253.89
G.S. > 50 kW		946,164	0.1361	0.0689	0.0672	kW	128,394.45
Large Use		34,422	0.1577	0.0801	0.0776	kW	5,414.58
Unmetered Scattered Load	660,967		0.0003	0.0002	0.0001	kWh	198.29
Sentinel Light		356	0.0994	0.0504	0.0490	kW	35.24
Streetlighting		12,017	0.0973	0.0494	0.0479	kW	1,165.65
	205,741,386	992,959					210,822.42

Differences arising between Low Voltage Charges from Hydro One (Acct 4750) and Low Voltage Charges billed to customers (Acct 4070) are recorded in the RSVA Low Voltage variance account (Acct 1550). Festival has requested that the balance in Account 1550 to December 31, 2013 be subject to disposition as part of the January 1, 2015 rates, as described in Exhibit 9.

- 1 Festival requests that the Board approve the 2015 proposed low voltage charges as outlined in
- 2 the table above.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 8 of 13

Loss Adjustment Factors

1 Loss Adjustment Factors

2
3 Festival Hydro is a partially embedded distributor. The wholesale metering points in the City of
4 Stratford and Town of St. Marys are directly connected to the IESO controlled grid. Festival
5 Hydro is embedded with Hydro One as the host distributor for the smaller towns in Festival's
6 service territory (Dashwood, Seaforth, Brussels, Zurich, and Hensall).

7 Festival Hydro has calculated the total loss factor to be applied to customers' consumption
8 based on the average wholesale and retail kWh for the past five years - 2009 to 2013. The
9 calculations are summarized in Appendix 2-R in E8/T8/S1/A1.

10 **Supply Facility Loss Factor:**

11 The supply facility loss factor (the "SFLF") calculation shown in Appendix 2- Q represents the
12 losses on supply to Festival Hydro. The SFLF is calculated on the measured quantities
13 between the transformer stations and the wholesale meter points. Since Festival Hydro is
14 partially embedded, its SFLF is the weighted average of 1.0045 charged for the IESO
15 connected points and 1.0340 for the embedded metering points.

16 Based on historical data from the past 5 years, Festival Hydro is requesting the SFLF to remain
17 at 1.0075. This is the rate that was in force from 2010 to 2014.

18 **Distribution Loss Factor:**

19 As a result of ongoing 4 kV infrastructure conversions to 27 kV, Festival Hydro is requesting a
20 slight reduction in its distribution loss factor for both secondary metered less than 5,000 kW and
21 primary metered less than 5,000 kW from 1.0307 to 1.0291 and 1.0204 to 1.0188, respectively.

22 **Total Loss Factor by Class:**

23 Table 12 sets out the class-specific Loss Factors used by Festival Hydro in the calculation of
24 commodity and other non-distribution charges.

	Total Loss Factor by Class	
Total Utility Loss Adjustment Factor	2010 Approved LAF	2015 Proposed LAF
Supply Facility Loss Factor	1.0075	1.0075
Distribution Loss Factor		
Distribution Loss Factor - Secondary Metered < 5,000kW	1.0230	1.0214
Distribution Loss Factor - Secondary Metered > 5,000kW	1.0100	1.0100
Distribution Loss Factor - Primary Metered < 5,000kW	1.0128	1.0112
Distribution Loss Factor - Primary Metered > 5,000kW	1.0000	1.0000
Total Loss Factor		
Total Loss Factor - Secondary Metered < 5,000kW	1.0307	1.0291
Total Loss Factor - Secondary Metered > 5,000kW	1.0176	1.0176
Total Loss Factor - Primary Metered < 5,000kW	1.0204	1.0188
Total Loss Factor - Primary Metered > 5,000kW	1.0075	1.0075

Due to changes in both the SFLF and distribution loss factors, Festival Hydro's is requesting the following changes to the Total Loss Adjustment factors: as shown in Table above:

- for secondary metered less than 5,000 kW, to be decreased slightly to 1.0291 from the current rate of 1.0307. (This applies to most of our customers).
- for secondary metered greater than 5,000 kW, no change from the current rate of 1.0176 (Festival Hydro currently has no customers in this class).
- for primary metered less than 5,000 kW, to be decreased to 1.0176 from the current rate of 1.0204. (There are approximately 22 customers in this class).
- for primary metered greater than 5,000 kW, continue to charge the SFLF which Festival Hydro proposed to maintain at 1.0075 (Festival Hydro has one large use customer in this class).

Materiality Analysis on Distribution Losses:

Pursuant to the Filing Requirements, as the Total Loss Adjustment factor is less than 5%, Festival Hydro is not required to provide a explanation of, or justification for, its loss adjustment factor. Since Festival Hydro currently has been building up a credit balance in its Cost of Power

- 1 variance accounts (ignoring sub account Global Adjustment), this would suggest our loss factor
- 2 currently charged may be slightly overvalued and should be decreased.

Attachment 1 of 1

OEB Appendix 2-R

File Number: EB 2014 0073
Exhibit: 8
Tab: 8
Schedule: 1
Attachment: 1

Date: 25-Apr-14

Appendix 2-R Loss Factors

		Historical Years					5-Year Average
		2009	2010	2011	2012	2013	
Losses Within Distributor's System							
A(1)	"Wholesale" kWh delivered to distributor (higher value)	567,031,602	588,851,149	600,770,582	610,107,985	606,937,311	594739725.8
A(2)	"Wholesale" kWh delivered to distributor (lower value)	562,683,570	584,286,433	596,190,127	605,583,071	602,518,652	590252370.6
B	Portion of "Wholesale" kWh delivered to distributor for its Large Use Customer(s)	34,905,774	30,894,930	28,854,062	18,846,858	21,975,629	27095450.6
C	Net "Wholesale" kWh delivered to distributor = A(2) - B	527,777,796	553,391,503	567,336,065	586,736,213	580,543,023	563156920
D	"Retail" kWh delivered by distributor	549506614	572,326,732	582552314	595557619	591620810	578312817.8
E	Portion of "Retail" kWh delivered by distributor to its Large Use Customer(s)	34766979	30,756,519	28,639,268	18,706,500	21,812,037	26936260.6
F	Net "Retail" kWh delivered by distributor = D - E	514,739,635	541,570,213	553,913,046	576,851,119	569,808,773	551376557.2
G	Loss Factor in Distributor's system = C / F	1.025329623	1.021827807	1.02423308	1.0171363	1.018838338	1.021365368
Losses Upstream of Distributor's System							
H	Supply Facilities Loss Factor	1.00767	1.00775	1.00762	1.00742	1.00728	1.007548219
Total Losses							
I	Total Loss Factor = G x H	1.033191912	1.029748915	1.03204214	1.024679972	1.026255741	1.029074857

Notes

- A(1)** If directly connected to the IESO-controlled grid, kWh pertains to the virtual meter on the primary or high voltage side of the transformer at the interface with the transmission grid. This corresponds to the "With Losses" kWh value provided by the IESO's MV-WEB. It is the higher of the two values provided by MV-WEB.

If fully embedded within a host distributor, kWh pertains to the virtual meter on the primary or high voltage side of the transformer, at the interface between the host distributor and the transmission grid. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh w Losses" should be reported. This corresponds to the higher of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

- A(2)** If directly connected to the IESO-controlled grid, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface with the transmission grid. This corresponds to the "Without Losses" kWh value provided by the IESO's MV-WEB. It is the lower of the two kWh values provided by MV-WEB.

If fully embedded with the host distributor, kWh pertains to a metering installation on the secondary or low voltage side of the transformer at the interface between the embedded distributor and the host distributor. For example, if the host distributor is Hydro One Networks Inc., kWh from the Hydro One Networks' invoice corresponding to "Total kWh" should be reported. This corresponds to the lower of the two kWh values provided in Hydro One Networks' invoice.

If partially embedded, kWh pertains to the sum of the above.

Additionally, kWh pertaining to distributed generation directly connected to the distributor's own distribution network should be included in **A(2)**.

- B** If a Large Use Customer is metered on the secondary or low voltage side of the transformer, the default loss is 1% (i.e., $B = 1.01 \times E$).

- D** kWh corresponding to D should equal metered or estimated kWh at the customer's delivery point.

G and I These loss factors pertain to secondary-metered customers with demand less than 5,000 kW.

- H** If directly connected to the IESO-controlled grid, SFLF = 1.0045.

If fully embedded within a host distributor, SFLF = loss factor re losses in transformer at grid interface X loss factor re losses in host distributor's system. If the host distributor is Hydro One Networks Inc., SFLF = $1.0060 \times 1.0278 = 1.0340$. If partially embedded, SFLF should be calculated as the weighted average of above.

Distributors that wish to propose a different SFLF should provide appropriate justification for any such proposal including supporting calculations and any other relevant material.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 9 of 13

Transformer Ownership Allowance and
MicroFIT Charge

Transformer Ownership Allowance and MicroFIT Charge

Currently, Festival Hydro provides a Transformer Allowance (TA) to those customers that own their transformation facilities. The Transformer Allowance is intended to reflect the costs to a distributor of providing step down transformation facilities to the customer's utilization voltage level. Since the distributor provides electricity at utilization voltage, the cost of this transformation is captured in and recovered through the distribution rates. Therefore, when a customer provides its own step down transformation from primary to secondary, it is fair that the customer receive a credit for these costs already included in the distribution rates.

The General Service > 50 kW and Large Use 2014 bridge year and 2015 test year Transformer allowance amounts (in the table below) are based on the actual transformer allowances paid for the four years 2010 to 2013, applied to the 2014 and 2015 forecasted loads. The amounts are added to the base revenue requirement for each class in order to derive the Gross Revenue Requirement. Festival Hydro proposes to maintain the current approved transformer ownership allowance of \$0.60 per kW of demand.

Transformer Allowance:						
GS > 50			Large Use		Total	
Summary	kW	Amount	kW	Amount	kW	Amount
2014	619,607	371,764	34,341	20,605	653,948	392,369
2015	621,061	372,637	34,422	20,653	655,483	393,290

MicroFIT Charge

Within the Cost Allocation Model (O3.6), there is a calculation of the MicroFIT charge for Festival. The MicroFIT charge produced in the model is \$5.48. Festival currently charges the standard rate of \$5.40 per month, which is at 98.5% of the calculated rate. As such, Festival requests to maintain the standard rate of \$5.40 per month.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 10 of 13

Tariff of Rates and Charges

Tariff of Rates and Charges

Included in the attachments below are Festival's current tariff sheet, Festival's current tariff sheet marked up with changes proposed in this application, as well as a proposed tariff sheet based on the information included in this application.

Festival notes that there is one change to the conditions of services that affect this application of rates. Festival has removed from the tariff sheet in the specific service charges section the following three charges:

- Temporary service – install & remove overhead – no transformer \$500
- Temporary Service – Install & remove underground – no transformer \$300
- Temporary Service – Install & remove overhead – with transformer \$1,000

These service charges have been removed from the proposed tariff sheet and have been included in Festival's revised conditions of service as posted on Festival's website www.festivalhydro.com.

Attachment 1 of 3

Current Tariff of Rates and Charges



EB-2013-0129

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

AND IN THE MATTER OF an application by Festival Hydro
Inc. for an order approving just and reasonable rates and
other charges for electricity distribution to be effective May 1,
2014.

BEFORE: Marika Hare
Presiding Member

Allison Duff
Member

FINAL RATE ORDER

April 16, 2014

Festival Hydro Inc. ("Festival Hydro") filed an application with the Ontario Energy Board (the "Board") on September 13, 2013 under section 78 of the Act, seeking approval for changes to the rates that Festival Hydro charges for electricity distribution, effective May 1, 2014 (the "Application").

In its Decision and Rate Order issued on March 13, 2014, the Board ordered Festival Hydro to review the draft Tariff of Rates and Charges and to provide written confirmation of its completeness and accuracy, or provide a detailed explanation of any inaccuracies or missing information, within 7 days of the issuance of the Decision and Rate Order.

Festival Hydro filed a reply on March 20, 2014. In its reply, Festival Hydro stated that it planned on filing its 2015 cost of service application in April 2014 with an effective date of January 1, 2015 for rates. Festival Hydro noted that the Rate Rider for Application of Tax Change, approved in the Decision and Order, was to be effective until April 30, 2015. Festival Hydro asked the Board to consider whether the rate rider should have an expiration date of December 31, 2014, given its plans to file an application for 2015 rates to be effective January 1, 2015.

Festival Hydro noted that the Rate Rider for the Recovery of Incremental Capital should be on a per light basis, rather than a per connection basis for the Street Lighting class. Festival Hydro also stated that it had reviewed the IRM models included with the Board's Decision and Rate Order and noted some inconsistencies in the rate generator model.

The Board has reviewed the submissions provided by Festival Hydro. The Board notes Festival Hydro's concerns regarding the expiration date of the Rate Rider for Application of Tax Change. The purpose of the rate rider is to reflect any changes to actual tax rates from the amounts of taxes built in to Festival Hydro's base rates. While Festival Hydro has plans to file its cost of service application for 2015 rates to be effective on January 1, 2015, it has not yet done so. In order to keep customers whole in the event that Festival Hydro does not receive approval for an effective date of January 1, 2015, the Board will leave the current expiry date, as is. Festival Hydro may request the discontinuation of the rate rider in its cost of service application as the actual tax rates, at that time, will be built in to the base rates that are approved by the Board.

The Board has corrected the Rate Rider for Recovery of Incremental Capital for the Street Lighting class to reflect that it is a per light charge. The Board has reviewed the inconsistencies in the rate generator model and has determined that the inconsistencies do not affect the Tariff of Rates and Charges.

The Board is satisfied that the 2014 Tariff of Rates and Charges set out in Appendix A of this Rate Order accurately reflects the Board's Decision.

THE BOARD ORDERS THAT:

1. The Tariff of Rates and Charges set out in Appendix A of this Order will become final effective May 1, 2014, and will apply to electricity consumed or estimated to have been consumed on and after May 1, 2014. Festival Hydro shall notify its customers of the rate changes no later than the delivery of the first bill reflecting the new rates.
2. Festival Hydro shall pay the Board's costs incidental to this proceeding upon receipt of the Board's invoice.

DATED at Toronto, April 16, 2014

ONTARIO ENERGY BOARD

Original Signed By

Kirsten Walli
Board Secretary

Appendix A

To Final Rate Order

Final Tariff of Rates and Charges

Board File No: EB-2013-0129

DATED: April 16, 2014

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

RESIDENTIAL SERVICE CLASSIFICATION

A customer is classed as residential when all the following conditions are met:

- (a) the property is zoned strictly residential by the local municipality,
- (b) the account is created and maintained in the customer's name,
- (c) the building is used for dwelling purposes.

Exceptions may be made for properties zoned for farming use, under the following conditions:

- (a) the principal use of the service is for the residence,
- (b) the service size is 200 amperes or less, and the service is 120/240 volt single phase.

Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

FOR ALL SERVICE AREAS EXCEPT HENSALL

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15.18
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$	1.00
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	2.79
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0169
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kWh	0.0011
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0004)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

FOR ALL SERVICE AREAS EXCEPT HENSALL (Continued)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

FOR HENSALL SERVICE AREA

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15.20
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$	0.92
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	2.79
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0164
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kWh	0.0010
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0004)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0051

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose peak demand is less than 50 kW based on the process for and frequency for reclassification as outlined in Section 2.5 of the Distribution System Code. For a new customer without prior billing history, the kW peak demand will be estimated by Festival Hydro to determine the proper rate classification. Customers who are classed as General Service but consider themselves eligible to be classed as Residential must provide Festival Hydro with a copy of their tax assessment, which clearly demonstrates the zoning is for residential use only. Further servicing details are available in Festival Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.44
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$	1.93
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	4.72
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0149
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kWh	0.0010
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0003)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose peak demand is equal to or greater than 50 kW but less than 5,000 kW based on the process for and frequency for reclassification as outlined in Section 2.5 of the Distribution System Code. For a new customer without prior billing history, the kW peak demand will be estimated by Festival Hydro to determine the proper rate classification. Further servicing details are available in Festival Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	227.57
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$	14.89
Distribution Volumetric Rate	\$/kW	2.3333
Low Voltage Service Rate	\$/kW	0.0689
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kW	0.1527
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0347)
Retail Transmission Rate - Network Service Rate	\$/kW	2.6136
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8682
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.7761
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.0481

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

LARGE USE SERVICE CLASSIFICATION

This classification refers to non-residential accounts whose monthly peak demand is equal to or greater than 5,000 kW, based on the process for and frequency for reclassification as outlined in Section 2.5 of the Distribution System Code. For a new customer without prior billing history, the kW peak demand will be estimated by Festival Hydro to determine the proper rate classification. Further servicing details are available in Festival Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10,883.89
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$	712.23
Distribution Volumetric Rate	\$/kW	1.0100
Low Voltage Service Rate	\$/kW	0.0801
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kW	0.0661
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0342)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.0738
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.3422

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, pedestrian Cross-Walk signals/beacons, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.04
Rate Rider for Recovery of Incremental Capital (2013) (per connection) - in effect until the effective date of the next cost of service-based rate order	\$	0.85
Distribution Volumetric Rate	\$/kWh	0.0129
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kWh	0.0008
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0006)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.06
Rate Rider for Recovery of Incremental Capital (2013) (per connection) - in effect until the effective date of the next cost of service-based rate order	\$	0.13
Distribution Volumetric Rate	\$/kW	10.8198
Low Voltage Service Rate	\$/kW	0.0504
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kW	0.7080
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.1554)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9812
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4746

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. If connected to the municipal or the Province of Ontario street lighting system, decorative lighting and tree lighting services will be treated as a Street Lighting class of service. Decorative or tree lighting connected to Festival Hydro Inc.'s distribution system will be treated as a General Service Less Than 50 kW class customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.10
Rate Rider for Recovery of Incremental Capital (2013) (per light) - in effect until the effective date of the next cost of service-based rate order	\$	0.07
Distribution Volumetric Rate	\$/kW	5.0151
Low Voltage Service Rate	\$/kW	0.0494
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost of service-based rate order	\$/kW	0.3282
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.1346)
Retail Transmission Rate - Network Service Rate	\$/kW	1.9712
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4444

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
----------------	----	------

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

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)

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Income Tax Letter	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.66
Collection of account charge – no disconnection - during regular business hours	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect Charge – At Meter – After Hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00
Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service Call – Customer-owned Equipment – During Regular Hours	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Temporary Service – Install & remove – underground – no transformer	\$	300.00
Temporary Service Install & Remove – Overhead – With Transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date May 01, 2014

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

EB-2013-0129

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0307
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0176
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0204
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0075

Attachment 2 of 3

Proposed Tariff of Rates and Charges

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date ~~May 01, 2014~~ January 1, 2015

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

EB-2013-0129

EB-2014-0073

RESIDENTIAL SERVICE CLASSIFICATION

A customer is classed as residential when all the following conditions are met:

- (a) the property is zoned strictly residential by the local municipality,
- (b) the account is created and maintained in the customer's name,
- (c) the building is used for dwelling purposes.

Exceptions may be made for properties zoned for farming use, under the following conditions:

- (a) the principal use of the service is for the residence,
- (b) the service size is 200 amperes or less, and the service is 120/240 volt single phase.

Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

FOR ALL SERVICE AREAS ~~EXCEPT HENSALL~~

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	16.18	16.59
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost - of service-based rate order	\$	1.00	
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement - in effect until the effective date of the next cost of service-based rate order	\$	2.79	
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.7900	
Distribution Volumetric Rate	\$/kWh	0.0169	0.0185
Low Voltage Service Rate	\$/kWh	0.0002	0.0004
Rate Rider for Recovery of Incremental Capital (2013) (2015) - in effect until the effective date of the next cost - of service-based rate order - January 1, 2016	\$/kWh	0.0014	
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0004)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0072	0.0073
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0064	0.0045
Rate Rider for Disposition of Global Adjustment Sub-Account for non-RPP customers - in effect until January 1, 2016	\$/kWh		0.0026
Rate Rider for Disposition of Deferral and Variances Accounts (2015) - in effect until January 1, 2016	\$/kWh		-0.0023
Rate Rider for Disposition of 1575 & 1576 - in effect until January 1, 2017	\$/kWh		-0.0014
Rate Rider for Recovery of Stranded Assets - in effect until January 1, 2016	\$		0.90

~~FOR ALL SERVICE AREAS EXCEPT HENSALL~~ (Continued)

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

FOR HENSALL SERVICE AREA

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	15.20
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost - of service-based rate order	\$	0.92

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date ~~May 01, 2014~~ **January 1, 2015**

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

EB-2013-0129

EB-2014-0073

Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service-based rate order	\$	2.79
Rate Rider for Smart Metering Entity Charge – effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0164
Low Voltage Service Rate	\$/kWh	0.0002
Rate Rider for Recovery of Incremental Capital (2013) – in effect until the effective date of the next cost of service-based rate order	\$/kWh	0.0010
Rate Rider for Application of Tax Change – effective until April 30, 2015	\$/kWh	(0.0004)
Retail Transmission Rate – Network Service Rate	\$/kWh	0.0072
Retail Transmission Rate – Line and Transformation Connection Service Rate	\$/kWh	0.0061

MONTHLY RATES AND CHARGES – Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service – Administrative Charge (if applicable)	\$	0.25

GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose peak demand is less than 50 kW based on the process for and frequency for reclassification as outlined in Section 2.5 of the Distribution System Code. For a new customer without prior billing history, the kW peak demand will be estimated by Festival Hydro to determine the proper rate classification. Customers who are classed as General Service but consider themselves eligible to be classed as Residential must provide Festival Hydro with a copy of their tax assessment, which clearly demonstrates the zoning is for residential use only. Further servicing details are available in Festival Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	29.44	32.16
Rate Rider for Recovery of Incremental Capital (2013) – in effect until the effective date of the next cost of service-based rate order	\$	1.93	
Rate Rider for Recovery of Smart Meter Incremental Revenue Requirement – in effect until the effective date of the next cost of service-based rate order	\$	4.72	
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79	
Distribution Volumetric Rate	\$/kWh	0.0149	0.0163
Low Voltage Service Rate	\$/kWh	0.0002	0.0003
Rate Rider for Recovery of Incremental Capital (2013) (2015) - in effect until the effective date of the next cost of service-based rate order - January 1, 2016	\$/kWh	0.0010	0.0005
Rate Rider for Application of Tax Change – effective until April 30, 2015	\$/kWh	(0.0003)	
Rate Rider for Disposition of Global Adjustment Sub-Account for non-RPP customers - in effect until January 1, 2016	\$/kWh		0.0026
Rate Rider for Disposition of Deferral and Variance Accounts (2015) - in effect until January 1, 2016	\$/kWh		-0.0018
Rate Rider for Disposition of 1575 & 1576 - in effect until January 1, 2017	\$/kWh		-0.0014
Rate Rider for Recovery of Stranded Assets - in effect until January 1, 2016	\$		1.53
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047	0.0041

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date ~~May 01, 2014~~ **January 1, 2015**

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

EB-2013-0129

EB-2014-0073

GENERAL SERVICE 50 TO 4,999 KW SERVICE CLASSIFICATION

This classification refers to a non residential account whose peak demand is equal to or greater than 50 kW but less than 5,000 kW based on the process for and frequency for reclassification as outlined in Section 2.5 of the Distribution System Code. For a new customer without prior billing history, the kW peak demand will be estimated by Festival Hydro to determine the proper rate classification. Further servicing details are available in Festival Hydro's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	227.67	253.49
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost			
— of service-based rate order	\$	14.89	
Distribution Volumetric Rate	\$/kW	2.3333	2.5557
Low Voltage Service Rate	\$/kW	0.0689	0.13522
Rate Rider for Recovery of Incremental Capital (2013) (2015) - in effect until the effective date of the next cost			
— of service-based rate order - January 1, 2016	\$/kW	0.1627	0.2099
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0347)	
Retail Transmission Rate - Network Service Rate	\$/kW	2.6136	2.6551
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8682	1.6393
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	2.7764	2.8202
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.0484	1.7972
Rate Rider for Disposition of Global Adjustment Sub-Account for non-RPP customers - in effect until January 1, 2016	\$/kW		0.9927
Rate Rider for Disposition of Deferral and Varaiance Accounts (2015) - in effect until January 1, 2016	\$/kW		-0.7612
Rate Rider for Disposition of 1575 & 1576 - in effect until January 1, 2017	\$/kW		-0.5523

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

LARGE USE SERVICE CLASSIFICATION

This classification refers to non-residential accounts whose monthly peak demand is equal to or greater than 5,000 kW, based on the process for and frequency for reclassification as outlined in Section 2.5 of the Distribution System Code. For a new customer without prior billing history, the kW peak demand will be estimated by Festival Hydro to determine the proper rate classification. Further servicing details are available in Festival Hydro's Conditions of Service.

APPLICATION

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

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

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date ~~May 01, 2014~~ **January 1, 2015**

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

EB-2013-0129

EB-2014-0073

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	10,883.89	11900.62
Rate Rider for Recovery of Incremental Capital (2013) - in effect until the effective date of the next cost- — of service-based rate order	\$	742.23	
Distribution Volumetric Rate	\$/kW	1.0400	1.0482
Low Voltage Service Rate	\$/kW	0.0804	0.1578
Rate Rider for Recovery of Incremental Capital (2013) (2015) - in effect until the effective date of the next cost- — of service-based rate order January 1, 2016	\$/kW	0.0664	0.3539
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.0342)	
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	3.0738	3.1226
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered	\$/kW	2.3422	2.0552
Rate Rider for Disposition of Global Adjustment Sub-Account for non-RPP customers - in effect until January 1, 2016	\$/kW		1.6734
Rate Rider for Disposition of Deferral and Variance Accounts (2015) - in effect until January 1, 2016	\$/kW		-0.8585
Rate Rider for Disposition of 1575 & 1576 - in effect until January 1, 2017	\$/kW		-0.9311

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION

This classification applies to an account whose average monthly maximum demand is less than, or is forecast to be less than, 50 kW and the consumption is unmetered. Such connections include cable TV power packs, bus shelters, telephone booths, traffic lights, pedestrian Cross-Walk signals/beacons, railway crossings, etc. The level of the consumption will be agreed to by the distributor and the customer, based on detailed manufacturer information/ documentation with regard to electrical consumption of the unmetered load or periodic monitoring of actual consumption. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	13.04	8.17
Rate Rider for Recovery of Incremental Capital (2013) (per connection) - in effect until the effective date of — the next cost of service-based rate order	\$	0.85	
Distribution Volumetric Rate	\$/kWh	0.0129	0.0081
Low Voltage Service Rate	\$/kWh	0.0002	0.0003
Rate Rider for Recovery of Incremental Capital (2013) (2015) - in effect until the effective date of the next cost- — of service-based rate order January 1, 2016	\$/kWh	0.0008	0.0005
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kWh	(0.0006)	
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0062	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0047	0.0041

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date ~~May 01, 2014~~ **January 1, 2015**

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

EB-2013-0129

EB-2014-0073

Rate Rider for Disposition of Global Adjustment Sub-Account for non-RPP customers - in effect until January 1, 2016	\$/kWh	0.0026
Rate Rider for Disposition of Deferral and Variance Accounts (2015) - in effect until January 1, 2016	\$/kWh	-0.0031
Rate Rider for Disposition of 1575 & 1576 - in effect until January 1, 2017	\$/kWh	-0.0014

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	2.06	2.25
Rate Rider for Recovery of Incremental Capital (2013) (per connection) - in effect until the effective date of the next cost of service-based rate order	\$	0.13	
Distribution Volumetric Rate	\$/kW	10.8198	11.8333
Low Voltage Service Rate	\$/kW	0.0504	0.0994
Rate Rider for Recovery of Incremental Capital (2013) (2015) - in effect until the effective date of the next cost of service-based rate order January 1, 2016	\$/kW	0.7080	0.2315
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.1554)	
Retail Transmission Rate - Network Service Rate	\$/kW	1.9812	2.0127
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4746	1.2939
Rate Rider for Disposition of Deferral and Variance Accounts (2015) - in effect until January 1, 2016	\$/kW		-1.2487
Rate Rider for Disposition of 1575 & 1576 - in effect until January 1, 2017	\$/kW		-0.6081

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

STREET LIGHTING SERVICE CLASSIFICATION

This classification applies to an account for roadway lighting with a Municipality, Regional Municipality, Ministry of Transportation and private roadway lighting, controlled by photo cells. The consumption for these customers will be based on the calculated connected load times the required lighting times established in the approved OEB street lighting load shape template. If connected to the municipal or the Province of Ontario street lighting system, decorative lighting and tree lighting services will be treated as a Street Lighting class of service. Decorative or tree lighting connected to Festival Hydro Inc.'s distribution system will be treated as a General Service Less Than 50 kW class customers. Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date ~~May 01, 2014~~ January 1, 2015

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

EB-2013-0129

EB-2014-0073

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.10	0.96
Rate Rider for Recovery of Incremental Capital (2013) (per light) - in effect until the effective date -			
— of the next cost of service-based rate order	\$	0.07	
Distribution Volumetric Rate	\$/kW	5.0151	4.3975
Low Voltage Service Rate	\$/kW	0.0494	0.0973
Rate Rider for Recovery of Incremental Capital (2013) (2015) - in effect until the effective date of the next cost			
— of service-based rate order January 1, 2016	\$/kW	0.3282	0.2083
Rate Rider for Application of Tax Change - effective until April 30, 2015	\$/kW	(0.1346)	
Retail Transmission Rate - Network Service Rate	\$/kW	1.9712	2.0025
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.4444	1.2674
Rate Rider for Disposition of Global Adjustment Sub-Account for non-RPP customers - in effect until January 1, 2016	\$/kW		0.9849
Rate Rider for Disposition of Deferral and Variance Accounts (2015) - in effect until January 1, 2016	\$/kW		-1.9878
Rate Rider for Disposition of 1575 & 1576 - in effect until January 1, 2017	\$/kW		-0.548

MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate	\$/kWh	0.0044
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0013
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

microFIT SERVICE CLASSIFICATION

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

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.40
----------------	----	------

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)

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date ~~May 01, 2014~~ January 1, 2015

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

EB-2013-0129

EB-2014-0073

SPECIFIC SERVICE CHARGES

APPLICATION

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

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

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

Customer Administration

Arrears certificate	\$	15.00
Income Tax Letter	\$	15.00
Credit Reference/credit check (plus credit agency costs)	\$	15.00
Returned cheque charge (plus bank charges)	\$	15.00
Account set up charge/change of occupancy charge (plus credit agency costs if applicable)	\$	30.00
Meter dispute charge plus Measurement Canada fees (if meter found correct)	\$	30.00

Non-Payment of Account

Late Payment – per month	%	1.50
Late Payment – per annum	%	19.66
Collection of account charge – no disconnection - during regular business hours	\$	30.00
Disconnect/Reconnect at meter – during regular hours	\$	65.00
Disconnect/Reconnect Charge – At Meter – After Hours	\$	185.00
Disconnect/Reconnect at pole – during regular hours	\$	185.00
Disconnect/Reconnect at pole – after regular hours	\$	415.00

Install/Remove load control device – during regular hours	\$	65.00
Install/Remove load control device – after regular hours	\$	185.00
Service Call – Customer-owned Equipment – During Regular Hours	\$	30.00
Service call – after regular hours	\$	165.00
Temporary Service – Install & remove – overhead – no transformer	\$	500.00
Temporary Service – Install & remove – underground – no transformer	\$	300.00
Temporary Service – Install & Remove – Overhead – With Transformer	\$	1,000.00
Specific Charge for Access to the Power Poles - \$/pole/year	\$	22.35

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

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

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date ~~May 01, 2014~~ January 1, 2015

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

~~EB-2013-0129~~

EB-2014-0073

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

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0307	1.0291
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0176	1.0176
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0204	1.0188
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0075	

Attachment 3 of 3

OEB Appendix 2-Z

File Number:	EB 2014 0073
Exhibit:	8
Tab:	10
Schedule:	1
Attachment:	3
Date:	25-Apr-14

Appendix 2-Z Proposed Tariff of Rates and Charges

For each class, Applicants are required to copy and paste the class descriptions (located directly under the class name) and the description of the applicability of those rates (description is found under the class name and directly under the word "APPLICATION"). By using the drop-down lists located under the column labeled "Rate Description", please select the descriptions of the rates and charges that BEST MATCHES the descriptions on your most recent Board-Approved Tariff of Rates and Charges. **If the description is not found in the drop-down list**, please enter the description in the green shaded cells under the correct class exactly as it appears on Select the appropriate rate classes as they appear on your most recent Board-Approved Tariff of Rates and Charges, including the MicroFit Class.

How many classes are listed on your most recent Board-Approved Tariff of Rates and Charges?

8

Select Your Rate Classes from the [Blue Cells](#) below.
Please ensure that a rate class is assigned to each shaded cell.

Rate Class Classification

RESIDENTIAL
GENERAL SERVICE LESS THAN 50 KW
GENERAL SERVICE 50 TO 4,999 KW
LARGE USE
UNMETERED SCATTERED LOAD
SENTINEL LIGHTING
STREET LIGHTING
microFIT

Once all blue shaded cells above are filled out, press the following button to create your tariff template

Festival Hydro Inc. TARIFF OF RATES AND CHARGES Effective and Implementation Date January 1, 2015

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

EB 2014 0073

RESIDENTIAL SERVICE CLASSIFICATION

A customer is classed as residential when all the following conditions are met:

- (a) the property is zoned strictly residential by the local municipality,
 - (b) the account is created and maintained in the customer's name,
 - (c) the building is used for dwelling purposes.
- Exceptions may be made for properties zoned for farming use, under the following conditions:
- (a) the principal use of the service is for the residence,
 - (b) the service size is 200 amperes or less, and the service is 120/240 volt single phase.
- Further servicing details are available in the distributor's Conditions of Service.

APPLICATION

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

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

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

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

MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	16.59
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79

Service Charge	\$	32.16
Rate Rider for Smart Metering Entity Charge - effective until October 31, 2018	\$	0.79
Distribution Volumetric Rate	\$/kWh	0.0163
Low Voltage Service Rate	\$/kWh	0.0003
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0063
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0041

[illegible]

Wholesale Market Service Rate	\$/kWh	0.0044
-------------------------------	--------	--------

SENTINEL LIGHTING SERVICE CLASSIFICATION

APPLICATION

STREET LIGHTING SERVICE CLASSIFICATION

APPLICATION

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

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

Customer Administration

[illegible]

Non-Payment of Account

[illegible]

RETAIL SERVICE CHARGES (if applicable)

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	100.00
Monthly Fixed Charge, per retailer	\$	20.00
Monthly Variable Charge, per customer, per retailer	\$/cust.	0.5000
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.3000
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.3000)
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

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

Total Loss Factor – Secondary Metered Customer < 5,000 kW	1.0291
Total Loss Factor – Secondary Metered Customer > 5,000 kW	1.0176
Total Loss Factor – Primary Metered Customer < 5,000 kW	1.0188
Total Loss Factor – Primary Metered Customer > 5,000 kW	1.0075



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 11 of 13

Revenue Reconciliation

Revenue Reconciliation

OEB appendix 2-V is included in E8/T11/S1/A1 and summarizes the reconciliation of the 2015 forecast customer and consumption volumes applied against the proposed 2015 distribution rates and reconciled to the requested base distribution revenue requirements and its allocation to customer classes.

The table below highlights revenue per rate class under current rates (as approved in Festival's 2014 IRM (EB-2013-0129) and proposed rates by customer class. In addition – the table provides a reconciliation of revenue requirement.



File Number: EB-2014-0073

Exhibit: 8

Tab: 11

Schedule: 1

Page: 2 of 1

Date Filed: May 29, 2014

Rate Class	Customers/ Connections	Number of			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Transformer Allowance Credit	Total
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric				
								kWh	kW			
Residential	Customers	18,224.00	18,224.00	18,224.00	140,900,799		\$ 16.59	\$ 0.0185		\$ 6,234,559		\$ 6,234,559
GS < 50 kW	Customers	2,029.00	2,029.00	2,029.00	64,179,620		\$ 32.16	\$ 0.0163		\$ 1,829,159		\$ 1,829,159
GS > 50 to 4,999 kW	Customers	227.00	227.00	227.00	361,832,480	944,456	\$ 253.49		\$ 2.5557	\$ 3,104,253	\$ 372,637	\$ 2,731,616
Large Use	Customers	1.00	1.00	1.00	22,191,326	34,360	\$11,900.62		\$ 1.0482	\$ 178,824	\$ 20,653	\$ 158,171
Unmetered Scattered Load	Connections	227.00	227.00	227.00	660,967		\$ 8.17	\$ 0.0081		\$ 27,609		\$ 27,609
Sentinel Lighting	Connections	41.00	41.00	41.00	356	356	\$ 2.25		\$11.8333	\$ 5,320		\$ 5,320
Streetlighting	Connections	6,626.00	6,626.00	6,626.00	4,559,343	11,995	\$ 0.96		\$ 4.3975	\$ 129,080		\$ 129,080
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-						\$ -		\$ -
				-								

Attachment 1 of 1

OEB Appendix 2-V

File Number: EB 2014 0073
Exhibit: 8
Tab: 11
Schedule: 1
Attachment: 1

Date: 25-Apr-14

Appendix 2-V Revenue Reconciliation

Rate Class	Customers/ Connections	Number of Customers/Connections			Test Year Consumption		Proposed Rates			Revenues at Proposed Rates	Class Specific Revenue Requirement	Transformer Allowance Credit	Total	Difference
		Start of Test Year	End of Test Year	Average	kWh	kW	Monthly Service Charge	Volumetric						
								kWh	kW					
Residential	Customers	18,224.00	18,224.00	18,224.00	140,900,799		\$ 16.59	\$ 0.0185		\$ 6,234,559	\$ 6,233,760		\$ 6,233,760	-\$ 799
GS < 50 kW	Customers	2,029.00	2,029.00	2,029.00	64,179,620		\$ 32.16	\$ 0.0163		\$ 1,829,159	\$ 1,829,370		\$ 1,829,370	\$ 211
GS > 50 to 4,999 kW	Customers	227.00	227.00	227.00	361,832,480	944,456	\$ 253.49		\$ 2.5557	\$ 3,104,253	\$ 2,731,647	\$ 372,637	\$ 3,104,284	\$ 31
Large Use	Customers	1.00	1.00	1.00	22,191,326	34,360	\$11,900.62		\$ 1.0482	\$ 178,824	\$ 158,170	\$ 20,653	\$ 178,823	-\$ 1
Streetlighting	Connections	6,626.00	6,626.00	6,626.00	4,559,343	11,995	\$ 0.96		\$ 4.3975	\$ 129,080	\$ 129,442		\$ 129,442	\$ 362
Sentinel Lighting	Connections	41.00	41.00	41.00	150,156	356	\$ 2.25		\$ 11.8333	\$ 5,320	\$ 5,320		\$ 5,320	\$ 0
Unmetered Scattered Load	Connections	227.00	227.00	227.00	660,967		\$ 8.17	\$ 0.0081		\$ 27,609	\$ 27,601		\$ 27,601	-\$ 8
MicroFIT	Customers			-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
				-						\$ -			\$ -	\$ -
Total		27,375.00	27,375.00	27,375.00	594,474,691.00	991,167.00				\$ 11,508,803	\$ 11,115,310	\$ 393,290	\$ 11,508,600	-\$ 203

Note

1 The class specific revenue requirements in column N must be the amounts used in the final rate design process. The total of column N should equate to the proposed base revenue requirement.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 12 of 13

Bill Impact Information

Bill Impact Information

OEB appendix 2-W has been prepared for each Festival rate class and presents the total bill impacts by level of consumption for customers. The impacts are calculated by comparing existing rates approved in Festival's 2014 IRM (EB-2013-0129) to proposed distribution rates for Festival's 2015 test year including all applicable rate riders and proposed 2015 Retail Transmission Service Rates.

Festival notes that in many instances as demonstrated in appendix 2-W, Festival is actually expecting decreased in total charges on a customer's bill as a result of the repayment of various deferral and variance accounts, reduced transmission connection charges and the removal of smart meter and ICM rate riders. The reductions have been partially offset by the addition of a global adjustment rate rider, a stranded meter rate rider and an updated variable ICM rate rider as described in detail in exhibit 9. Festival also notes that the unmetered scattered load and street lighting rate classes saw a larger negative bill impact as a result of revenue to cost adjustments. The large use rate class has a slight increase in their total bills expected based on the global adjustment rate rider and LRAM rate rider for their class. A summary of bill impacts by rate class is presented in the table below.

2015 COS - Bill Impact for Typical Festival Hydro Customers

Customer Class	2014 Distribution Charge	2015 Proposed Distribution Charge	Dollar Change	%Change	2014 Total Bill	2015 Total Bill	Dollar Change	%Change
Residential, 800 kWh	34.69	31.53	(3.16)	-9.1%	119.69	116.06	(3.63)	-3.0%
GS < 50 kW, 2,000 kWh	70.21	64.01	(6.20)	-8.8%	291.07	283.73	(7.34)	-2.5%
GS < 50 kW, 10,000 kWh	203.53	182.12	(21.41)	-10.5%	1,336.02	1,309.10	(26.92)	-2.0%
GS >50 to 4,999 kW, 100 kW, 51,100 kWh	494.57	511.58	17.01	3.4%	6,546.03	6,543.85	(2.18)	0.0%
GS >50 to 4,999 kW, Interval, 600 kW, 306,600 kWh	1,755.12	1,802.01	46.89	2.7%	40,131.68	40,044.46	(87.22)	-0.2%
Large Use, 5000 kW, 2,555,000 kWh	17,210.55	19,123.95	1,913.40	11.1%	338,731.81	339,547.44	815.63	0.2%
Unmetered Scatterd Load SL, 340 kWh	18.71	9.96	(8.75)	-46.8%	53.43	44.36	(9.07)	-17.0%
Sentinel Lights, 131 kWh, 0.36 kW	6.30	5.96	(0.34)	-5.4%	19.65	19.24	(0.41)	-2.1%
Street Lights, 657 kW, 239,805 kWh	6,965.17	4,951.56	(2,013.61)	-28.9%	37,730.75	35,344.74	(2,386.01)	-6.3%

Attachment 1 of 1

OEB Appendix 2W

Appendix 2-W

Bill Impacts

Customer Class: Residential

TOU / non-TOU: ☒ TOU

Consumption 250 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after

		Current Board-Approved			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Monthly	\$ 15.1800	1	\$ 15.18	\$ 16.5900	1	\$ 16.59	\$ 1.41	9.29%
Smart Meter Rate Adder	Monthly	\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	0.00%
ICM rate rider	Monthly	\$ 1.0000	1	\$ 1.00		1	\$ -	-\$ 1.00	-100.00%
Smart Meter IRR	Monthly	\$ 2.7900	1	\$ 2.79		1	\$ -	-\$ 2.79	-100.00%
Stranded Assets	Monthly		1	\$ -	\$ 0.9000	1	\$ 0.90	\$ 0.90	
			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kWh	\$ 0.0169	250	\$ 4.23	\$ 0.0185	250	\$ 4.63	\$ 0.40	9.47%
Smart Meter Disposition Rider			250	\$ -		250	\$ -	\$ -	
LRAM & SSM Rate Rider			250	\$ -		250	\$ -	\$ -	
ICM rate rider (variable)	per kWh	\$ 0.0011	250	\$ 0.28	\$ 0.0005	250	\$ 0.13	-\$ 0.15	-54.55%
Tax change rate rider	per kWh	-\$ 0.0004	250	-\$ 0.10		250	\$ -	\$ 0.10	-100.00%
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
			250	\$ -		250	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 24.16		\$ 23.03	-\$ 1.13	-4.68%	
Deferral/Variance Account			250	\$ -	-\$ 0.0023	250	-\$ 0.58	-\$ 0.58	
Disposition Rate Rider			250	\$ -	-\$ 0.0014	250	-\$ 0.35	-\$ 0.35	
Disposition 1575/1576									
Rate Rider - Global Adjustment	per kWh		250	\$ -	\$ 0.0026	250	\$ 0.65	\$ 0.65	
			250	\$ -		250	\$ -	\$ -	
Low Voltage Service Charge	per kWh	\$ 0.0002	250	\$ 0.05	\$ 0.0004	250	\$ 0.10	\$ 0.05	100.00%
Line Losses on Cost of Power		\$ 0.0839	2,57675	\$ 0.22	\$ 0.0839	2,57275	\$ 0.22	-\$ 0.00	-0.16%
Smart Meter Entity Charge		\$ 0.7900	1	\$ 0.79	\$ 0.7900	1	\$ 0.79	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 25.22		\$ 23.86	-\$ 1.36	-5.37%	
RTSR - Network	per kWh	\$ 0.0072	253	\$ 1.82	\$ 0.0073	253	\$ 1.84	\$ 0.03	1.39%
RTSR - Line and Transformation Connection	per kWh	\$ 0.0051	253	\$ 1.29	\$ 0.0045	253	\$ 1.14	-\$ 0.15	-11.77%
Sub-Total C - Delivery (including Sub-Total B)				\$ 28.32		\$ 26.84	-\$ 1.48	-5.23%	
Wholesale Market Service Charge (WMSC)	per kWh	\$ 0.0044	253	\$ 1.11	\$ 0.0044	253	\$ 1.11	-\$ 0.00	0.00%
Rural and Remote Rate Protection (RRRP)	per kWh	\$ 0.0013	253	\$ 0.33	\$ 0.0013	253	\$ 0.33	-\$ 0.00	0.00%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)			250	\$ -		250	\$ -	\$ -	
TOU - Off Peak	per kWh	\$ 0.0670	160	\$ 10.72	\$ 0.0670	160	\$ 10.72	\$ -	0.00%
TOU - Mid Peak	per kWh	\$ 0.1040	45	\$ 4.68	\$ 0.1040	45	\$ 4.68	\$ -	0.00%
TOU - On Peak	per kWh	\$ 0.1240	45	\$ 5.58	\$ 0.1240	45	\$ 5.58	\$ -	0.00%
Energy - RPP - Tier 1	per kWh	\$ 0.0750	250	\$ 18.75	\$ 0.0750	250	\$ 18.75	\$ -	0.00%
Energy - RPP - Tier 2	per kWh	\$ 0.0880	0	\$ -	\$ 0.0880	0	\$ -	\$ -	
Total Bill on TOU (before Taxes)				\$ 50.99		\$ 49.51	-\$ 1.48	-2.91%	
HST		13%		\$ 6.63	13%	\$ 6.44	-\$ 0.19	-2.91%	
Total Bill (including HST)				\$ 57.62		\$ 55.95	-\$ 1.67	-2.91%	
Ontario Clean Energy Benefit ¹				-\$ 5.76		-\$ 5.59	\$ 0.17	-2.95%	
Total Bill on TOU (including OCEB)				\$ 51.86		\$ 50.36	-\$ 1.50	-2.90%	
Total Bill on RPP (before Taxes)				\$ 48.76		\$ 47.28	-\$ 1.48	-3.04%	
HST		13%		\$ 6.34	13%	\$ 6.15	-\$ 0.19	-3.04%	
Total Bill (including HST)				\$ 55.10		\$ 53.43	-\$ 1.67	-3.04%	
Ontario Clean Energy Benefit ¹				-\$ 5.51		-\$ 5.34	\$ 0.17	-3.09%	
Total Bill on RPP (including OCEB)				\$ 49.59		\$ 48.09	-\$ 1.50	-3.03%	

Loss Factor (%)	1.03%	1.0291%
-----------------	-------	---------

* Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W Bill Impacts

Customer Class: Residential - 800 kWh

TOU / non-TOU: ☒ TOU

Consumption 800 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after)

[illegible]

Loss Factor (%)	1.0307%	1.0291%
-----------------	---------	---------

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W Bill Impacts

Customer Class: **GS < 50 kW - 2000 kWh**

TOU / non-TOU: ☒ TOU

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct

[illegible]

Loss Factor (%)	1.0307%	1.0291%
-----------------	---------	---------

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W Bill Impacts

Customer Class: **GS < 50 kW**

TOU / non-TOU: ☒ TOU

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct

[illegible]

Loss Factor (%)	1.0307%	1.0291%
-----------------	---------	---------

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Bill Impacts

Customer Class: GS > 50 kW - 100 kW and 51,100 kWh

TOU / non-TOU: non-TOU

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct

[illegible]

Loss Factor (%)	1.0307%	1.0291%
-----------------	---------	---------

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Bill Impacts

Customer Class: GS > 50 kW Interval 600 kW and 306,600 kWh

TOU / non-TOU: non-TOU

Consumption 600 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct

[illegible]

Loss Factor (%)	1.0204%	1.0188%
-----------------	---------	---------

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W

Bill Impacts

Customer Class: Large Use 5000 kW and 2,555,000 kWh

TOU / non-TOU: non-TOU

Consumption kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 31)

[illegible]

Loss Factor (%)	1.0075%	1.0075%
-----------------	---------	---------

* Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W

Bill Impacts

Customer Class: Sentinel Lights .36 kW and 131 kWh

TOU / non-TOU: non-TOU

131 kWh

Consumption	0.36
-------------	------

☐ May 1 - October 31

☒ November 1 - April 30 (Select this radio button for applications filed after Oct 3

[illegible]

Loss Factor (%)

1.0307%

1.0291%

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W

Bill Impacts

Customer Class: Street Lights - 657kW 239805 kWh

TOU / non-TOU: non-TOU

239805 kWh

Consumption 657 kW ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 3

		Current			Proposed			Impact	
		Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	Charge Unit	\$ 1.1000	3000	\$ 3,300.00	\$ 0.9600	3000	\$ 2,880.00	-\$ 420.00	-12.73%
Smart Meter Rate Adder			1	\$ -		1	\$ -	\$ -	
ICM rate rider		\$ 0.0700	3000	\$ 210.00		1	\$ -	-\$ 210.00	-100.00%
Smart Meter IRR			1	\$ -		1	\$ -	\$ -	
Stranded Assets			1	\$ -		1	\$ -	\$ -	
Distribution Volumetric Rate	per kW	\$ 5.0151	657	\$ 3,294.92	\$ 4.3975	657	\$ 2,889.16	-\$ 405.76	-12.31%
Smart Meter Disposition Rider			657	\$ -		657	\$ -	\$ -	
LRAM & SSM Rate Rider			657	\$ -		657	\$ -	\$ -	
ICM rate rider (variable)	per kW	\$ 0.3282	657	\$ 215.63	\$ 0.2083	657	\$ 136.85	-\$ 78.77	-36.53%
Tax change rate rider	per kW	-\$ 0.1346	657	-\$ 88.43		657	\$ -	\$ 88.43	-100.00%
			657	\$ -		657	\$ -	\$ -	
			657	\$ -		657	\$ -	\$ -	
			657	\$ -		657	\$ -	\$ -	
			657	\$ -		657	\$ -	\$ -	
Sub-Total A (excluding pass through)				\$ 6,932.12			\$ 5,906.01	-\$ 1,026.11	-14.80%
Deferral/Variance Account	per kW		657	\$ -	-\$ 1.9878	657	-\$ 1,305.98	-\$ 1,305.98	
Disposition Rate Rider			657	\$ -	-\$ 0.5480	657	\$ 360.04	\$ 360.04	
Disposition 1575/1576			657	\$ -	\$ 0.9849	657	\$ 647.08	\$ 647.08	
Rate Rider - Global Adjustment			657	\$ -		657	\$ -	\$ -	
			657	\$ 32.46	\$ 0.0973	657	\$ 63.93	\$ 31.47	96.96%
Low Voltage Service Charge	per kW	\$ 0.0494	657	\$ 32.46	\$ 0.0839	6,761.19	\$ 0.57	-\$ 0.03	-4.78%
Line Losses on Cost of Power		\$ 0.0880	6,771.1	\$ 0.60				\$ -	
Smart Meter Entity Charge		\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)				\$ 6,965.17			\$ 4,951.56	-\$ 2,013.60	-28.91%
RTSR - Network	per kW	\$ 1.9712	657	\$ 1,295.08	\$ 2.0025	657	\$ 1,315.64	\$ 20.56	1.59%
RTSR - Line and Transformation Connection	per kW	\$ 1.4444	657	\$ 948.97	\$ 1.2674	657	\$ 832.68	-\$ 116.29	-12.25%
Sub-Total C - Delivery (including Sub-Total B)				\$ 9,209.22			\$ 7,099.89	-\$ 2,109.33	-22.90%
Wholesale Market Service Charge (WMSC)	per kW	\$ 0.0044	247167	\$ 1,087.53	\$ 0.0044	246783	\$ 1,085.85	-\$ 1.69	-0.16%
Rural and Remote Rate Protection (RRRP)	per kW	\$ 0.0013	247167	\$ 321.32	\$ 0.0013	246783	\$ 320.82	-\$ 0.50	-0.16%
Standard Supply Service Charge	Monthly	\$ 0.2500	1	\$ 0.25	\$ 0.2500	1	\$ 0.25	\$ -	0.00%
Debt Retirement Charge (DRC)		\$ 0.0070	239805	\$ 1,678.64	\$ 0.0070	239805	\$ 1,678.64	\$ -	0.00%
TOU - Off Peak	per kW	\$ 0.0670	153475	\$ 10,282.84	\$ 0.0670	153475	\$ 10,282.84	\$ -	0.00%
TOU - Mid Peak	per kW	\$ 0.1040	43165	\$ 4,489.15	\$ 0.1040	43165	\$ 4,489.15	\$ -	0.00%
TOU - On Peak	per kW	\$ 0.1240	43165	\$ 5,352.45	\$ 0.1240	43165	\$ 5,352.45	\$ -	0.00%
Energy - RPP - Tier 1	per kW	\$ 0.0750	750	\$ 56.25	\$ 0.0750	750	\$ 56.25	\$ -	0.00%
Energy - RPP - Tier 2	per kW	\$ 0.0880	239055	\$ 21,036.84	\$ 0.0880	239055	\$ 21,036.84	\$ -	0.00%
Total Bill on TOU (before Taxes)				\$ 32,421.39			\$ 30,309.87	-\$ 2,111.52	-6.51%
HST		13%		\$ 4,214.78	13%		\$ 3,940.28	-\$ 274.50	-6.51%
Total Bill (including HST)				\$ 36,636.17			\$ 34,250.16	-\$ 2,386.01	-6.51%
Ontario Clean Energy Benefit ¹				\$ -			\$ -	\$ -	
Total Bill on TOU (including OCEB)				\$ 36,636.17			\$ 34,250.16	-\$ 2,386.01	-6.51%
Total Bill on RPP (before Taxes)				\$ 33,390.04			\$ 31,278.53	-\$ 2,111.52	-6.32%
HST		13%		\$ 4,340.71	13%		\$ 4,066.21	-\$ 274.50	-6.32%
Total Bill (including HST)				\$ 37,730.75			\$ 35,344.74	-\$ 2,386.01	-6.32%
Ontario Clean Energy Benefit ¹				\$ -			\$ -	\$ -	
Total Bill on RPP (including OCEB)				\$ 37,730.75			\$ 35,344.74	-\$ 2,386.01	-6.32%

Loss Factor (%)	1.0307%	1.0291%
-----------------	---------	---------

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.

Appendix 2-W Bill Impacts

Customer Class: Unmetered Scattered Load

TOU / non-TOU: ☒ TOU

Consumption 340 kWh ☒ May 1 - October 31 ☐ November 1 - April 30 (Select this radio button for applications filed after Oct 3

[illegible]

Loss Factor (%)	1.0307%	1.0291%
-----------------	---------	---------

¹ Applicable to eligible customers only. Refer to the *Ontario Clean Energy Benefit Act, 2010*.

Note that the "Charge \$" columns provide breakdowns of the amounts that each bill component contributes to the total monthly bill at the referenced consumption level at existing and proposed rates.

Applicants must provide bill impacts for residential at 800 kWh and GS<50kW at 2000 kWh. In addition, their filing must cover the range that is relevant to their service territory, class by class. A general guideline of consumption levels follows:

Residential (kWh) - 100, 250, 500, 800, 1000, 1500, 2000

GS<50kW (kWh) - 1000, 2000, 5000, 10000, 15000

GS>50kW (kW) - 60, 100, 500, 1000

Large User - range appropriate for utility

Lighting Classes and USL - 150 kWh and 1 kW, range appropriate for utility.



File Number: EB-2014-0073

Date Filed: May 29, 2014

Exhibit 8

Tab 13 of 13

Rate Mitigation

RRFE Report Mitigation Statements

Festival has provided in exhibit two our distribution service plan as required under the RRFE report. Festival has provided in exhibit four an explanation of proposed OM&A costs based on planned OM&A programs in 2014 and 2015. Exhibit eight analyzes the overall bill impact of all proposals included in this application resulting in the proposed rates. Festival notes that there are no proposed rate increases greater than 10%. Festival will continue to consider total bill impacts in our planning and believes that we have adequately demonstrated in this application how our planned approach to capital and OM&A expenditures are meeting the needs of customers for affordable rates.

1 Mitigation Plan Approaches

2

3 Festival has not requested rates that cause total bill increases for any customer class that
4 exceed 10% and as such a mitigation plan was not necessary for this application.

Rate Harmonization

Hensall Residential Rate Harmonization

In 2001, Festival Hydro purchased the electrical assets of the former Hensall Public Utilities Commission. Because of the large differences in residential rates, the rates were not harmonized at that time. As part of the 2010 rate application process, Festival Hydro took steps through revenue to cost ratio adjustments to move Hensall residential rates close to regular residential rates in order to harmonize. Based on Revenue to Cost adjustments proposed for 2015, to harmonize in 2015 it will cost a Hensall residential customer approximately \$0.46 per month more to be fully harmonized (i.e. $\$2,254/409 \text{ customers} / 12 = \0.46), as a result of changing Hensall's revenue to cost ratios to equal the Residential class revenue to cost ratio rate of 104.51%. Festival is proposing the Hensall Residential rate be removed from the rate schedule and the one set of Residential rates apply to all of Festival's residential customers. The tariff sheet has been created with the Residential Hensall rate class removed.

The table below provides a bill comparison for the Residential customers to the Hensall residential customers based on the approved May 1, 2014 rates. The current difference on a monthly bill for a 250 kWh, 500 kWh and 800 kWh residential customers is \$0.21, \$0.37 and \$0.55, respectively (i.e. Festival Residential higher than Residential Hensall). The required adjustment to harmonize is negligible.

The second table shows the bill impact comparing Residential Hensall May 1, 2014 rates to proposed harmonized January 1, 2015 residential rates. Residential Hensall customers with monthly usage of 800 kWh or less will see a slight decrease in their monthly bill effective January 1, 2015.

Rate Harmonization							
Comparison of May 31, 2014 Rates - Impact of Harmonization					Difference on Hensall Bills		
May 31, 2014 Rates	Festival Main	Festival Hensall	May 1, 2014 Difference		250 kWh	500 kWh	800 kWh
Fixed Monthly Charges:							
Service Charge	15.18	15.20	- 0.02		- 0.02	- 0.02	- 0.02
ICM Rate Rider	1.00	0.92	0.08		0.08	0.08	0.08
Smart Meter Rate Rider	2.79	2.79	-		-	-	-
Rate Rider for SME	0.79	0.79	-		-	-	-
Increase in fixed monthly charges					0.06	0.06	0.06
Volumetric Rates:							
Distribution Vol Rate	0.0169	0.0164	0.0005		0.12	0.25	0.40
Low Voltage Rate	0.0002	0.0002	-		-	-	-
ICM Rate Rider	0.0011	0.0010	0.0001		0.03	0.05	0.08
Tax Change Rate Rider	- 0.0004	- 0.0004	-		-	-	-
Network Service	0.0071	0.0071	-		-	-	-
Connection Rates	0.0051	0.0051	-		-	-	-
Wholesale Market	0.0044	0.0044	-		-	-	-
Rural Rate Assistance	0.0013	0.0013	-		-	-	-
Debit Retirement	0.0007	0.0007	-		-	-	-
					0.15	0.30	0.48
HST					0.03	0.05	0.07
OCEB					- 0.02	- 0.04	- 0.06
Total Bill Impact based on May 1, 2014 approved rates					0.21	0.37	0.55
Comparison of Jan 1, 2015 COS Rates to May 31, 2014 Rates					Difference on Hensall Bills		
May 31, 2014 Rates	Hensall May 1, 14	Harmonized Jan 1, 15	Difference		250 kWh	500 kWh	800 kWh
Fixed Monthly Charges:							
Service Charge	15.20	16.59	1.39		1.39	1.39	1.39
ICM Rate Rider	0.92	-	- 0.92		- 0.92	- 0.92	- 0.92
Smart Meter Rate Rider	2.79	0.90	- 1.89		- 1.89	- 1.89	- 1.89
Rate Rider for SME	0.79	0.79	-		-	-	-
Increase in fixed monthly charges			-		- 1.42	- 1.42	- 1.42
Volumetric Rates:							
Distribution Vol Rate	0.0164	0.0185	0.0021		0.52	1.05	1.68
Low Voltage Rate	0.0002	0.0004	0.0002		0.05	0.10	0.16
ICM Rate Rider	0.0010	0.0005	- 0.0005		- 0.13	- 0.25	- 0.40
Tax Change Rate Rider	- 0.0004	-	0.0004		0.10	0.20	0.32
Network Service	0.0071	0.0073	0.0002		0.05	0.10	0.16
Connection Rates	0.0051	0.0045	- 0.0006		- 0.15	- 0.30	- 0.48
Wholesale Market	0.0044	0.0044	-		-	-	-
Rural Rate Assistance	0.0013	0.0013	-		-	-	-
Debit Retirement	0.0007	0.0007	-		-	-	-
					0.45	0.90	1.44
HST					- 0.13	- 0.07	0.00
OCEB					0.11	0.06	- 0.00
					- 0.98	- 0.53	0.02