



August 14, 2025

**BY RESS**

Mr. Ritchie Murray  
Acting Registrar  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, ON M4P 1E4

Dear Mr. Murray:

**Re: Festival Hydro Inc.  
2026 IRM Application  
OEB File No: EB-2025-0039**

Festival Hydro Inc. ("FHI") submits its 2026 IRM Distribution Rate Application effective January 1, 2026.

The enclosure consists of the Manager's Summary, the 2016 IRM Rate Generator Model and the Commodity Accounts Analysis Workform.

This application is respectfully submitted in accordance with the prescribed filing guidelines as outlined by the Ontario Energy Board ("OEB"). FHI's primary contact for this application is Megan Gooding, Regulatory Consultant. Please contact Megan by email at [mgooding@festivalhydro.com](mailto:mgooding@festivalhydro.com) if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read "Alyson Conrad". The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

Alyson Conrad  
Chief Financial Officer  
Festival Hydro Inc.

# 2026 IRM Rate Application

EB-2025-0039

*Festival Hydro* INC.



## Table of Contents

<b>3.1 Application Introduction</b>	3
<b>Manager’s Summary</b>	5
3.1.2 Administrative Documents to be Filed	5
3.1.3 Standardized OEB Models Provided	8
<b>3.2 Elements of the Price Cap IR Plan</b>	9
3.2.1 Annual Adjustment Mechanism	9
3.2.1.1 Application of the Annual Adjustment Mechanism	10
3.2.2 Revenue-to-Cost Ratio Adjustment	10
3.2.3 Rate Design for Residential Electricity Customers	10
3.2.4 Electricity Distribution Retail Transmission Service Rates	10
3.2.5 Low Voltage Service Rates	11
3.2.6 Review and Disposition of Group 1 Deferral and Variance Account Balances	12
3.2.6.1 Commodity Accounts 1588 and 1589	16
3.2.6.2 Capacity Based Recovery (“CBR”)	17
3.2.6.3 Disposition of Accounts 1595	18
<b>3.2.7 LRAM Variance Account (“LRAMVA”)</b>	18
3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts	18
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities	18
3.2.8 Tax Changes	18
3.2.9 Z-factor Claims	19
3.2.10 Off-Ramps	19
<b>3.3 Elements Specific only to the Price Cap IR Plan</b>	19
3.3.1 Advanced Capital Module (“ACM”)	19
3.3.2 Incremental Capital Module (“ICM”)	19

**IN THE MATTER OF** the Ontario Energy Board Act, 1998, S.O. 1998, c.15, 3 Schedule B, as amended (the “OEB Act”);

**AND IN THE MATTER OF** an Application by Festival Hydro Inc. under Section 78 of the OEB Act to the Ontario Energy Board (the “OEB”) for an Order or Orders approving or fixing just and reasonable rates and other service charges for the distribution of electricity as of January 1, 2026. (this “Application”)

### 3.1 Application Introduction

**Applicant’s Name:** Festival Hydro Inc. (the “Applicant” or “FHI”).

**Applicant’s Address for Service:** The Applicant is a corporation incorporated pursuant to the Business Corporations Act (Ontario) with its head office at 187 Erie Street, Stratford, Ontario

#### 1. Introduction

- 1) FHI’s Cost of Service (“COS”) Application (EB-2024-0023) was filed for rates effective January 1, 2025. The Revised Decision and Rate Order was received May 7, 2025.
- 2) FHI hereby applies to the OEB pursuant to Section 78 of the OEB Act for approval of its proposed distribution rates and other charge, effective January 1, 2026, pursuant to the Board’s Price Cap Incentive Rate Index rate-setting methodology (“Price Cap IR”)

#### 2. Proposed Distribution Rates and Other Charges

The Schedule of 2026 Rates and Charges proposed in this Application is identified as Appendix B

#### 3. Proposed Effective Date of Rate Order

FHI requests that the OEB make its Rate Order effective January 1, 2026.

#### 4. Form of Hearing Requested

FHI requests that this Application be heard by way of written hearing by delegation with OEB Staff.

## **5. Relief Sought**

FHI hereby applies for an Order or Orders approving the proposed distribution rates for all FHI rate classes updated and in accordance with Chapter 3 of the Filing Requirements dated June 19, 2025 and specifically requests the following:

- 1) The approval of 2026 Distribution Rates using the Price Cap IR rate-setting method.
- 2) The approval of the proposed adjustments to the existing Retail Transmission Service Rates (“RTSR”) as calculated in the RTSR Adjustment Worksheets.
- 3) Approval of the proposed adjustments to the existing Low Voltage (“LV”) Rates as calculated in the LV Adjustment Worksheets.
- 4) The continuation of the existing Rate Rider for the Smart Meter Entity Charge, Specific Service Charges, Retail Service Charges, Loss Factors, and Transformer and Primary Metering Allowances.
- 5) The approval of 2026 rate riders for dispositions of Global Adjustment, and Group 1 DVA accounts.
- 6) The approval of 2026 rate riders to correct Group 1 accounts previously disposed of on a final basis.
- 7) The approval of current (i.e., 2025) rates be declared interim effective January 1, 2026, as necessary, if the proceeding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2026. FHI also requests to be permitted to recover the incremental revenue from the effective date of the implementation date if the dates are not aligned.

**Table 1 - 2026 FHI Rate Application Summary of Requests**

	Summary of Request
Distribution Rates	Updated Rates
RTSRs	Updated Rates
LV Rates	Updated Rates
Group 1 Disposition	\$ 3,348,686
Disposition for Group 1 Balances Previously Approved on a Final Basis	\$ 158,079

## 6. Bill Impacts

The total bill impacts by customer class are captured in Table 2 below:

**Table 2 - Bill Impacts by Rate Class**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	Sub-Total						Total	
		A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.07	5.8%	\$ 6.65	17.7%	\$ 6.72	13.0%	\$ 6.72	5.1%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 5.05	7.1%	\$ 16.65	21.7%	\$ 16.86	15.3%	\$ 16.84	5.3%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 73.50	13.3%	\$ 365.34	55.2%	\$ 371.57	26.6%	\$ 419.87	3.7%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 4,504.86	24.2%	\$ 12,241.36	69.0%	\$ 12,587.36	21.3%	\$ 14,223.72	2.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.91	6.6%	\$ 2.81	19.3%	\$ 2.85	14.1%	\$ 2.84	5.1%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 1.22	5.7%	\$ 3.28	14.7%	\$ 3.32	12.0%	\$ 3.32	4.6%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 472.45	13.7%	\$ 2,175.00	55.5%	\$ 2,204.11	30.0%	\$ 2,490.64	4.6%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 2.07	5.8%	\$ 3.76	10.3%	\$ 3.79	9.1%	\$ 3.78	5.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 20.25	9.6%	\$ 78.25	33.4%	\$ 79.28	19.8%	\$ 79.20	5.5%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 394.50	20.2%	\$ 2,145.54	82.3%	\$ 2,182.92	31.1%	\$ 2,466.70	3.7%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 2.07	5.8%	\$ 7.55	18.7%	\$ 7.62	14.0%	\$ 8.61	4.3%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 5.05	7.1%	\$ 19.05	22.6%	\$ 19.26	16.4%	\$ 21.76	4.3%

## Manager's Summary

### 3.1.2 Administrative Documents to be Filed

On June 19, 2025, the OEB issued a letter to all electricity distributors outlining the filing requirements for incentive regulation rate adjustments and provided an update to Chapter 3 of the Filing requirements for Electricity Distribution Rate Applications (the "Filing Requirements").

Accordingly, FHI submits its 2026 Distribution Rate Application is consistent with the filing guidelines issued by the OEB under the Price Cap IR rate setting option.

Table 3 below is a summary of the Application items (per Appendix A of the Filing requirements). The details of FHI's Application follow.

**Table 3 - Application Summary**

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

### **Contact Information**

The Primary contact for this Application is

Megan Gooding  
Regulatory Consultant  
Festival Hydro Inc.  
226-228-4232  
[mgooding@festivalhydro.com](mailto:mgooding@festivalhydro.com)

### ***Models***

Completed IRM Rate Generator Model and Commodity Accounts Analysis Workform have been submitted in Excel format and as Appendix C and D respectively.

### ***2025 Current Tariff Sheet***

Appendix A contains the approved Revised 2025 Tariff Sheet issued May 7, 2025 in EB-2025-0023. The rates and charges within the tariff sheet provide the basis for the starting point from which the 2026 rates and charges are calculated using the OEB's 2026 IRM Rate Generator Model.

A copy of the proposed Tariff Sheets and customer bill impacts are included in this Application as Appendices B & E respectively.

### ***Supporting Documentation Cited within Application***

FHI has committed to citing the supporting documentation throughout the Application, as applicable.

### ***Who is Affected by the Application***

The Application impacts approximately 22,500 customers residing in the City of Stratford, and the surrounding Towns of St Marys, Seaforth, Brussels, Dashwood, Hensall, and Zurich.

### ***Internet Address***

FHI's Application and related documents will be made available on its website:

<https://www.festivalhydro.com/>

### ***2026 IRM Checklist***

The 2026 IRM Checklist has been filed with this Application in Excel format and included as Appendix G.



## ***Certifications***

Certification by a senior officer has been included with this Application as Appendix H.

- A certification that the evidence filed, including the models and appendices, is accurate, consistent and complete to the best of their knowledge.
- A certification from the CFO that the distributor has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed.
- A certification confirming that the Application does not include personal information in accordance with rule 9A of the OEB's Rules of Practice and Procedure.

### **3.1.3 Standardized OEB Models Provided**

#### ***IRM Rate Generator Model & Supplementary Workforms***

FHI has used the most recent versions of the following Board issued models:

- Appendix C: 2026 IRM Rate Generator Model
- Appendix D: 2026 Commodity Accounts Analysis Workform
- Appendix G: IRM Checklist

FHI confirms the accuracy of pre-populated data.

To Support the Group 1 Disposition request of balances previously disposed on a final basis, FHI is including the following:

- Appendix F: 2024 Rate Rider Calculation Correction

## 3.2 Elements of the Price Cap IR Plan

### 3.2.1 Annual Adjustment Mechanism

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

FHI was placed in Group III for the purpose of calculating stretch factors for its 2025 COS Application. The 2025 stretch factor assignments for the 2026 IRM rate-setting process were not available at the time of this filing. FHI has therefore used a Stretch Factor of .30% as a placeholder in this Application and will update the record during this proceeding if the assignment changes.

On June 11, 2025, the OEB issued a letter on the inflation factors to be used to set rates for certain electricity transmitters and electricity and natural gas distributors. The Industry Specific Inflation Factor for 2026 Rate Applications for electricity distributors is 3.7%. The Price Cap Index is 3.4% as set out in Table 4 below.

**Table 4 - Calculation of Price Cap Index**

Inflation Factor (GDP-IPI)	3.7%
Less: Productivity Factor	(0%)
Less: Stretch Factor	(0.30%)
Interim Price Cap Adj.	3.40%

#### 3.2.1.1 Application of the Annual Adjustment Mechanism

The annual adjustment mechanism applies to distribution rates (fixed and variable charges) uniformly across customer rate classes. The annual adjustment mechanism will not be applied to other components of delivery rates.

#### 3.2.2 Revenue-to-Cost Ratio Adjustment

There are no previous Board approved adjustments to FHI's revenue-to-cost ratios required within this Application.

#### 3.2.3 Rate Design for Residential Electricity Customers

On April 2, 2015, the OEB released its Board Policy: A New Distribution Rate Design for Residential Electricity Customers (EB-2012-0410), which stated that electricity distributors will transition to a fully fixed monthly distribution service charge for residential customers over a four-year period beginning in 2016. There are no further transition adjustments in the 2026 Rate Application for rate design.

Bill increases in the Application do not exceed 10% for any customer class. Therefore, a rate mitigation plan is not required.

#### 3.2.4 Electricity Distribution Retail Transmission Service Rates

In preparing this Application, FHI referred to the OEB's *Guideline: Electricity Distribution Retail Transmission Service Rates and Low Voltage Charges*, issued March 31, 2025. To assist in calculating class-specific RTSRs, the OEB's 2026 IRM Rate Generator Models has included RTSR worksheets and the most recently approved UTRs and Sub-transmission rates.

FHI is partially embedded within Hydro One's distribution system. FHI has populated the model with required historical data and requests that the OEB updates FHI's 2026 Rate Application to incorporate approved 2026 UTRs and sub-transmission rates when they become available.

#### Electric Vehicle Charge (EVC) Rate

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

In the IRM Rate Generator model, FHI has estimated the quantity of load used by these facilities as applicable. The model produced a separate rate for each general service rate class from 50 to 4,999 kW, effective January 1, 2026.

#### 3.2.5 Low Voltage Service Rates

As part of the 2026 filing requirements, FHI is requesting approval to update the LV service rates that FHI charges customers. FHI has included the necessary information on tabs 16.1 and 16.2 in the 2026 IRM Rate Generator Model.

As part of FHI's request, the actual LV costs for the last five years are presented below in Table 5 along with the year-over-year variances. There was a substantial increase in 2020, as this was the first full year the Volumetric Rate Rider applied. There was a substantive decrease is noted in 2022, when the Volumetric Rate Rider decreased by approximately 43% starting in January of 2022. Finally, there was an increase in 2024 cause by a significant increase in the volumetric rate rider beginning July 1, 2024. Other causes of year-over-year changes stem from inflation rates of existing service rates and some variances in overall consumption, but these factors were not significant compared to the overall effect of the Volumetric Rate Rider.

**Table 5 – Low Voltage Expense**

2020	2021	2022	2023	2024
364,763	374,874	301,407	304,667	346,423
	3%	-20%	1%	14%

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

FHI has completed the continuity schedule in the 2026 IRM Rate Generator Model related to Group 1 Deferral and Variance Accounts (“DVA”) and confirms the accuracy of the pre-populated billing determinants.

The last disposition of Group 1 account balances was in FHI’s 2025 COS Application, which was based on 2023 balances and approved on a final basis. As per the filing requirements, the opening principal amounts and the opening interest amounts for the Group 1 balances, shown in the continuity schedule, reconcile to the last applicable, approved closing balances.

All December 31, 2024 ending principal and interest balances have been balanced and agree to FHI’s RRR 2.1.7 reporting, with the exception of the following:

- There is a variance in 1568 (LRAMVA) of \$34K due to under collection. FHI is not seeking to dispose of this balance. FHI will move the balance to account 1595 in 2025.
- There are two variances in the 1588/1589 rows of \$399K and (\$81K). These result from principal adjustments recorded in 2024 to account for entries related to 2024 that were recorded in 2025.
- There are three variances related to the 1595 accounts. The IRM Model inaccurately displays the amounts reported in FHI’s RRR 2.1.7 as “0’s”. Table 6 below reconciles the 1595 balances to FHI’s RRR 2.1.7

**Table 6 - 1595 Reconciliation**

1595	RRR 2.1.7	Continuity Schedule	Variance
2022	-\$ 6,833	-\$ 6,834	-\$ 0
2023	\$ 110,064	\$ 110,064	\$ 0
2024	-\$ 1,191,345	-\$ 1,191,345	\$ -

The Group 1 Total Claim (2024 ending balances plus any identified adjustments and projected interest) of \$3,348,686 exceeds pre-set disposition threshold of \$0.001 per kWh (debit or credit). See table 7 below.

**Table 6: FHI Threshold Test Results**

**Threshold Test**

Total Claim (including Account 1568)	\$3,348,686
Total Claim for Threshold Test (All Group 1 Accounts)	\$3,348,686
Threshold Test (Total claim per kWh) <sup>2</sup>	\$0.0055

Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary.

**YES**

As a result, this Application includes a final disposition request for the Total Group 1 DVA balances and is displayed in Table 8 below. The disposition period requested to clear the Group 1 account balances by means of a rate rider is one year as calculated in the IRM Rate Generator Model.

**Table 8: Group 1 Deferral and Variance Account Balances**

Account Descriptions	Account Number	Closing Principal Balances as of Dec 31, 2024 Adjusted For Dispositions During 2025	Closing Interest Balances as of Dec 31, 2024 Adjusted For Dispositions During 2025	Projected Interest From Jan 1, 2025 to December 31, 2025 on Dec 31, 2024 Balance Adjusted For Disposition During 2025	Total Claim (\$)
<b>Group 1 Accounts</b>					
LV Variance Account	1550	59,389	844	1,874	62,107
Smart Metering Entity Charge Variance Account	1551	-19,341	-286	-610	-20,237
RSVA - Wholesale Market Service Charge	1580	-207,291	1,702	-6,540	-212,130
Variance WMS – Sub-account CBR Class B	1580	166,655	3,131	5,258	175,044
RSVA - Retail Transmission Network Charge	1584	955,558	19,701	30,148	1,005,407
RSVA - Retail Transmission Connection Charge	1586	418,567	9,758	13,206	441,531
RSVA - Power (Excluding Global Adjustment)	1588	852,924	12,449	26,910	892,283
Disposition and Recovery/Refund of Regulatory Balances (2022)	1595	-19,601	12,767	-618	-7,452
RSVA - Global Adjustment	1589	949,073	33,118	29,943	1,012,134
<b>Total Group 1 Balance Excluding Account 1589 - Global Adjustment</b>		<b>2,206,860</b>	<b>60,066</b>	<b>69,626</b>	<b>2,336,552</b>
<b>Total Group 1 Balance Including 1589 and 1568</b>		<b>3,155,933</b>	<b>93,184</b>	<b>99,570</b>	<b>3,348,686</b>

### Adjustments to Deferral and Variance Accounts

On December 14, 2023, the OEB issued its Decision and Order (EB-2023-0021) to FHI approving its rate Application for rates effective January 1, 2024. The OEB approved the disposition of a debit balance of \$3,358,710 as of December 31, 2022, including interest projected to December 31, 2023, for Group 1 accounts on a final basis. This amount was transferred to 1595 (2024) and collected from customers in 2024 through rate riders. While reviewing 1595 (2024) in 2025, FHI identified an overcollection on the Rate Rider for Disposition of Global Adjustment (2024) and an under collection on the Rate Riders for Disposition of Deferral/Variance Accounts (2024). Table 1 displays the net adjustment.

FHI confirms the total amount that was approved for disposition in 2024 was accurate, however, FHI identified that the 2024 IRM Rate Generator Model did not carry the approved amount for disposition through to the rate rider amount accurately. Through the IRM process, the model was adjusted multiple times, and the final model did not accurately agree amounts from Tab 3 to Tabs 6.1 and 7. Upon investigation, this was due

to cyber security compliance and the inability to allow for macro updates that are embedded in the model.

FHI has extensive cyber security controls in place which are in alignment with the OEB's cyber security framework. It is FHI's recommendation that in the future, the OEB attempts to remove or disable the requirement of macros in its models as this does not align with best practices for cyber security. Table 9 below displays the incorrect rate rider calculations compared to the correct rate rider calculation.

**Table 9: EB-2023-0021 Rate Rider Calculation vs. Correct Calculation**

1589 Global Adjustment		Total Metered Non-RPP 2022 Consumption excluding WMP	Class A	Class A Transition	Total to be Allocated	% of total kWh	Total Allocated per 2024 IRM Rate Generator Model	GA Rate Rider per Decision	Corrected Total GA \$ allocated to Current Class B Customers	Correct GA Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	3,144,496	-	-	3,144,496	3%	\$ 22,524	\$0.0072	\$ 10,875	\$0.0035
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,216,724	-	-	14,216,724	12%	\$ 101,833	\$0.0072	\$ 49,165	\$0.0035
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	342,876,745	239,144,113	3,202,644	100,529,988	83%	\$ 720,085	\$0.0072	\$ 347,660	\$0.0035
LARGE USE SERVICE CLASSIFICATION	kWh	29,487,369	29,192,495	-	294,873	0%	\$ 2,112	\$0.0072	\$ 1,020	\$0.0035
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	425,744	-	-	425,744	0%	\$ 3,050	\$0.0072	\$ 1,472	\$0.0035
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	750	-	-	750	0%	\$ 5	\$0.0067	\$ 3	\$0.0040
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,226,991	-	-	2,226,991	2%	\$ 15,952	\$0.0072	\$ 7,702	\$0.0035
<b>Total</b>		<b>392,378,819</b>	<b>268,336,608</b>	<b>3,202,644</b>	<b>120,839,566</b>	<b>100%</b>	<b>\$ 865,561</b>		<b>\$ 417,897</b>	

Def-Var RR		Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation per 2024 IRM Rate Generator Model	Allocation NON-WMP Per Decision	Rate Rider per Decision	Rate Rider NON-WMP per Decision	Corrected Allocation of Group 1 Account Balances to All Classes	Corrected Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable)	Corrected Deferral/Variance Account Rate Rider	Corrected Deferral/Variance Account Rate Rider for Non-WMP (if applicable)
RESIDENTIAL SERVICE CLASSIFICATION	kWh	153,959,248	0	153,959,248	0	\$ 538,857	\$ -	0.0035	0	\$ 695,443		0.0045	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	61,132,367	84	61,132,367	84	\$ 232,303	\$ -	0.0038	0	\$ 291,126		0.0048	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	366,426,609	886,183	363,763,466	881,049	\$ 566,360	\$ 843,076	0.6391	0.9569	\$ 571,693	\$ 1,195,820	0.6451	1.3573
LARGE USE SERVICE CLASSIFICATION	kW	30,088,157	49,279	29,487,369	44,238	\$ 46,337	\$ 68,339	0.9403	1.5448	\$ 46,732	\$ 96,935	0.9483	2.1912
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	702,388	0	702,388	0	\$ 2,739	\$ -	0.0039	0	\$ 3,402		0.0048	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	99,494	276	99,494	276	\$ 385	\$ -	1.3932	0	\$ 483		1.7481	0
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,546,051	6,245	2,546,051	6,245	\$ 9,835	\$ -	1.5749	0	\$ 12,340		1.9761	0
<b>Total</b>						<b>\$ 1,396,816</b>	<b>\$ 911,415</b>			<b>\$ 1,621,218</b>	<b>\$ 1,292,755</b>		

In its current Application, FHI is proposing rate riders to collect/return the difference between the amount FHI was approved for disposition and the amount that was collected based on the incorrect rate rider calculation. FHI calculated new rate riders in Appendix F and included them in the 2026 IRM Rate Generator Model on Tab 19. Additional Rates to be collected over a 12-month period.



### 3.2.6.1 Commodity Accounts 1588 and 1589

#### February 21, 2019 Accounting Guidance

On February 21, 2019, the OEB issued guidance related to Accounts 1588 Power and 1589 GA ("Accounting Guidance"). The Accounting Guidance was effective January 1, 2019 and was to be implemented by August 31, 2019.

As per the Chapter 3 Filing Requirements, distributors should indicate the year in which Account 1588 and Account 1589 were last approved for disposition on a final basis.

FHI confirms that it has fully implemented the Accounting Guidance effective January 1, 2019. In its Decision and Order in EB-2024-0023, the OEB approved the 2023 balances on a final basis.

#### Subsequent Accounting Guidance

On May 23, 2023, the OEB aligned the Ultra-Low Overnight ("ULO") price plan with the Accounting Guidance, to support the implementation of ULO pricing.

The OEB also issued finalized Accounting Guidance for the commodity accounts under the Market Renewal Program ("MRP") on April 28, 2025.

FHI confirms that all transactions recorded in Accounts 1588 and 1589 are accounted for in accordance with the respective versions of the Accounting Guidance issued in those years.

#### Commodity Accounts Analysis Workform

As per the Chapter 3 Filing Requirements, all distributors are required to complete and submit the Commodity Accounts Analysis Workform for each year that has not been previously approved by the OEB for disposition. FHI has completed the Commodity Accounts Analysis Workform to assess the reasonability of balances in the accounts 1588 and 1589 for 2024.

All unresolved differences are within a range of reasonability (+/- 1%) for both 1588 and 1589. Table 10 below summarizes the Information Sheet of the Commodity Accounts Analysis Workform.

**Table 10: Commodity Accounts Analysis Workform**

**Account 1589 Reconciliation Summary**

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	\$ 586,170	\$ 447,564	\$ 81,362	\$ 528,926	\$ (57,244)	\$ 9,554,853	-0.6%

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2024	0.5%

The Reconciling items are consistent with the principal adjustments in Tab 3 of the 2026 IRM Rate Generator Model column BF. The applicable explanation sections of the Commodity Accounts Analysis Workform have been completed.

### 3.2.6.2 Capacity Based Recovery ("CBR")

Class B: A separate rate rider has been calculated in Tab 6.2. CBR C in the IRM Rate Generator Model to dispose the balance over the default period of one year.

Class A: The IRM Rate Generator Model allocated the portion of Account 1580, Sub-account CBR Class B to customers who transitioned between Class A and Class B based on customer specific consumption levels. FHI had two customers transition between Class A and Class B in 2024.

### 3.2.6.3 Disposition of Accounts 1595

FHI is requesting disposition of 1595 (2022). The 1595 (2022) expired December 31, 2022. The accounts are eligible to be disposed December 31, 2024, two years after the rate rider's expiration.

FHI confirms that the disposition of residual balances has only been done once. No further transactions are expected to be recorded in the Account 1595 sub account once the residual balance has been disposed of.

FHI confirms that there are no material residual balances being proposed for disposition.

### 3.2.7 LRAM Variance Account ("LRAMVA")

#### 3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts

FHI has a balance of \$34K in its LRAMVA due to under collection based on estimated usage compared to actual in 2024. FHI not requesting disposition in this Application and will transfer the balance to 1595 in 2025.

#### 3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities

FHI is not requesting the use of LRAMVA for distribution-rate funded NWS activities.

### 3.2.8 Tax Changes

The Board previously determined that the impact of currently known tax changes should be reflected in rates using a 50/50 sharing model.

The 2026 statutory tax rate is expected to remain at 26.5% and therefore there is no rate differential or annual amount to be retained by FHI.

### 3.2.9 Z-factor Claims

FHI has not included a Z-Factor claim in this Application.

### 3.2.10 Off-Ramps

FHI's 2024 ROE reported was not in excess of the 300 basis points dead band. As such, FHI is applying for the approved increase to base rates effective January 1, 2026.

## 3.3 Elements Specific only to the Price Cap IR Plan

### 3.3.1 Advanced Capital Module ("ACM")

FHI is not requesting rate relief through an ACM in this Application.

### 3.3.2 Incremental Capital Module ("ICM")

FHI is not requesting rate relief through an ICM in this Application.

## **List of Appendices**

Appendix A	2025 Current Tariff Sheet
Appendix B	2026 Proposed Tariff Sheet
Appendix C	2026 IRM Rate Generator Model
Appendix D	2026 Commodity Accounts Analysis Workform
Appendix E	Bill Impacts
Appendix F	2024 Rate Rider Calculation Correction
Appendix G	IRM Checklist
Appendix H	Certification of Evidence

Appendix A:  
2025 Current Tariff Sheet



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

**Festival Hydro Inc.**

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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

### 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.

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.43
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$	(0.83)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kWh	(0.0011)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Inc. 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 Inc. with a copy of their tax assessment, which clearly demonstrates the zoning is for residential use only. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.86
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0186
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kWh	(0.0008)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	273.56
Distribution Volumetric Rate	\$/kW	3.3247
Low Voltage Service Rate	\$/kW	0.2043
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	0.6833
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants - effective until December 31, 2025	\$/kW	(0.9754)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kW	0.0551
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.5290)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.6724
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	2.6939

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	Current Tariff Schedule	\$/kW	Month	day	year
---	-------------------------	-------	-------	-----	------



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	13,084.05
Distribution Volumetric Rate	\$/kW	1.8483
Low Voltage Service Rate	\$/kW	0.2336
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	(0.3994)
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.7492)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.1733
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	3.0804

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.80
Distribution Volumetric Rate	\$/kWh	0.0128
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.44
Distribution Volumetric Rate	\$/kW	18.3245
Low Voltage Service Rate	\$/kW	0.1471
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	(0.2548)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kW	0.0531
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.4789)
Retail Transmission Rate - Network Service Rate	\$/kW	3.3345
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9395

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Ontario Energy Board 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.93
Distribution Volumetric Rate	\$/kW	5.7557
Low Voltage Service Rate	\$/kW	0.1440
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	(0.2785)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kW	0.0580
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.5233)
Retail Transmission Rate - Network Service Rate	\$/kW	3.3174
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8996

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
----------------	----	------

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for Transformer Losses - applied to measured demand & 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

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

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

### Customer Administration

Arrears certificate	\$	15.00
Bill Copy Charge	\$	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		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00

### 2. Current Tariff Schedule

Issued Month day Year





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

Reconnection at pole - after regular hours	\$	415.00
--	----	--------

### Other

Service call - customer owned equipment	Time & materials
Service call - after regular hours	Time & materials
Temporary service install & remove - overhead - no transformer	Time & materials
Temporary service install & remove - underground - no transformer	Time & materials
Temporary service install & remove - overhead - with transformer	Time & materials
Specific charge for access to the power poles - \$/pole/year	39.14
(with the exception of wireless attachments)	\$ 39.14

## RETAIL SERVICE CHARGES (if applicable)

### APPLICATION

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

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

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

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

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	\$	121.23
Monthly Fixed Charge, per retailer	\$	48.50
Monthly Variable Charge, per customer, per retailer	\$	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42

## 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	1.0263
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.016
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Appendix B:  
2026 Proposed Tariff Sheet

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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.

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	37.67
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0035
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31, 2026	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
---	--------	--------

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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 Inc. 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 Inc. with a copy of their tax assessment, which clearly demonstrates the zoning is for residential use only. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	38.11
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0192
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0036
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31, 2026	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
---	--------	--------

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

#### APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	282.86
Distribution Volumetric Rate	\$/kW	3.4377
Low Voltage Service Rate	\$/kW	0.2355

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	0.4555
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.0022
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1729
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31, 2026		
	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026		
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants (2024) - effective until December 31, 2026	\$/kW	0.0060
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	0.4004
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	4.7298
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	0.8041
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	2.6988
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note) - EV CHARGING	\$/kW	0.4588

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.



# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	13,528.91
Distribution Volumetric Rate	\$/kW	1.9111
Low Voltage Service Rate	\$/kW	0.2693

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	2.3485
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31, 2026	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kW	0.0080
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants (2024) - effective until December 31, 2026	\$/kW	0.6464
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2369
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	3.0860

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.13
Distribution Volumetric Rate	\$/kWh	0.0132
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0036
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31, 2026	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015

# **Festival Hydro Inc.**

## **TARIFF OF RATES AND CHARGES**

**Effective and Implementation Date January 1, 2026**

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

Standard Supply Service - Administrative Charge (if applicable)

\$

0.25

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.56
Distribution Volumetric Rate	\$/kW	18.9475
Low Voltage Service Rate	\$/kW	0.1696
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0068
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.2899
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1854
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31, 2026	\$/kWh	(0.0027)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kW	0.3549
Retail Transmission Rate - Network Service Rate	\$/kW	3.3755
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9430

#### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### 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 Ontario Energy Board 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	2.00
Distribution Volumetric Rate	\$/kW	5.9514
Low Voltage Service Rate	\$/kW	0.1661
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.3209
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1887
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31, 2026	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kW	0.4012
Retail Transmission Rate - Network Service Rate	\$/kW	3.3582
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9031

### MONTHLY RATES AND CHARGES - Regulatory Component

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2026

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

### microFIT SERVICE CLASSIFICATION

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

#### APPLICATION

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

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

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

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
----------------	----	------

#### ALLOWANCES

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

### SPECIFIC SERVICE CHARGES

#### APPLICATION

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

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

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

#### Customer Administration



# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

Arrears certificate	\$	15.00
Bill Copy Charge	\$	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		
(effective annual rate 19.56% per annum or 0.04896% compounded daily rate)	%	1.50
Reconnection at meter - during regular hours	\$	65.00
Reconnection at meter - after regular hours	\$	185.00
Reconnection at pole - during regular hours	\$	185.00
Reconnection at pole - after regular hours	\$	415.00

#### Other

Service call - customer owned equipment		Time & materials
Service call - after regular hours		Time & materials
Temporary service install & remove - overhead - no transformer		Time & materials
Temporary service install & remove - underground - no transformer		Time & materials
Temporary service install & remove - overhead - with transformer		Time & materials
Specific charge for access to the power poles - \$/pole/year		40.59
(with the exception of wireless attachments)	\$	40.59

## RETAIL SERVICE CHARGES (if applicable)

#### APPLICATION

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly Fixed Charge, per retailer	\$	50.29
Monthly Variable Charge, per customer, per retailer	\$	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.74)

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24
Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

## LOSS FACTORS

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0263
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.016
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045

Appendix C:  
2026 IRM Rate Generator Model

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

**Quick Link**

Ontario Energy Board's 2026 Electricity  
Distribution Rate Applications Webpage

Version 1.0

Utility Name	Festival Hydro Inc.
Assigned EB Number	EB-2025-0039
Name of Contact and Title	Megan Gooding
Phone Number	226-228-4232
Email Address	mgooding@festivalhydro.com
Rate Effective Date	January 1, 2026
Rate-Setting Method	Price Cap IR
	2025

1. Select the last Cost of Service rebasing year.

To determine the first year the continuity schedules in tab 3 will be generated for input, answer the following questions:  
For all the the responses below, when selecting a year, select the year relating to the account balance. For example, if the 2021 balances that were reviewed in the 2023 rate application were to be selected, select 2021.

2. For Accounts 1588 and 1589, please indicate the year of the account balances that the accounts were last disposed on a final basis for information purposes.

2023

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved for disposition on a final basis.

b) If the account balances were last approved on an interim basis, and

- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.  
ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2023

3. For the remaining Group 1 DVAs, please indicate the year of the account balances that were last disposed on a final basis

2023

Determine whether scenario a or b below applies, then select the appropriate year.

a) If the account balances were last approved on a final basis, select the year of the year-end balances that the balance was last approved on a final basis.

b) If the accounts were last approved on an interim basis, and

- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis.  
ii) If there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis.

2023

4. Select the earliest vintage year in which there is a balance in Account 1595.

2022

(e.g. If 2017 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2017.)

5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)?

Yes

6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?

Yes

7. Retail Transmission Service Rates: Festival Hydro Inc. is:

Partially Embedded Within

Hydro One  
(If necessary, enter all host-distributors' names in the above green shaded cell.)


8. Have you transitioned to fully fixed rates?


Yes

9. Do you want to update your low voltage service rate?

Yes

**Legend**

 Pale green cells represent input cells.

 Pale blue cells represent drop-down lists. The applicant should select the appropriate item from the drop-down list.



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

**Festival Hydro Inc.**

## TARIFF OF RATES AND CHARGES

**Effective and Implementation Date January 1, 2025**

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

### 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.

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.43
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$	(0.83)
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kWh	(0.0011)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
---	--------	--------



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Inc. 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 Inc. with a copy of their tax assessment, which clearly demonstrates the zoning is for residential use only. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	36.86
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0186
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kWh	(0.0008)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

#### APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

#### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	273.56
Distribution Volumetric Rate	\$/kW	3.3247
Low Voltage Service Rate	\$/kW	0.2043
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	0.6833
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants - effective until December 31, 2025	\$/kW	(0.9754)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kW	0.0551





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.5290)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.6724
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	2.6939

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

#### Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### APPLICATION

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	13,084.05
Distribution Volumetric Rate	\$/kW	1.8483
Low Voltage Service Rate	\$/kW	0.2336
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	(0.3994)
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.7492)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.1733
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	3.0804



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

#### Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	9.80
Distribution Volumetric Rate	\$/kWh	0.0128
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kWh	0.0001
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kWh	(0.0013)
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.44
Distribution Volumetric Rate	\$/kW	18.3245
Low Voltage Service Rate	\$/kW	0.1471
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	(0.2548)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kW	0.0531
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.4789)
Retail Transmission Rate - Network Service Rate	\$/kW	3.3345
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9395

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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 Ontario Energy Board 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	1.93
Distribution Volumetric Rate	\$/kW	5.7557
Low Voltage Service Rate	\$/kW	0.1440
Rate Rider for Disposition of Deferral/Variance Accounts - effective until December 31, 2025	\$/kW	(0.2785)
Rate Rider for Disposition of Capacity Based Recovery Account Applicable only for Class B Customers - effective until December 31, 2025	\$/kW	0.0580
Rate Rider for Disposition of Global Adjustment Account (2025) Applicable only for Non-RPP Customers - effective until December 31, 2025	\$/kWh	0.0022
Rate Rider for Group 2 Accounts - effective until December 31, 2025	\$/kW	(0.5233)
Retail Transmission Rate - Network Service Rate	\$/kW	3.3174
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8996

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### microFIT SERVICE CLASSIFICATION

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

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	5.00
----------------	----	------

### ALLOWANCES

Transformer Allowance for Ownership - per kW of billing demand/month	\$/kW	(0.6000)
Primary Metering Allowance for Transformer Losses - applied to measured demand & 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 Ontario Energy Board, and amendments thereto as approved by the Ontario Energy Board, which may be applicable to the administration of this schedule.

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

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

### Customer Administration

Arrears certificate	\$	15.00
Bill Copy Charge	\$	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



Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### Non-Payment of Account

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

### Other

Service call - customer owned equipment	Time & materials
Service call - after regular hours	Time & materials
Temporary service install & remove - overhead - no transformer	Time & materials
Temporary service install & remove - underground - no transformer	Time & materials
Temporary service install & remove - overhead - with transformer	Time & materials
Specific charge for access to the power poles - \$/pole/year	39.14
(with the exception of wireless attachments)	\$ 39.14

## RETAIL SERVICE CHARGES (if applicable)

### APPLICATION

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

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

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

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

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	\$	121.23
Monthly Fixed Charge, per retailer	\$	48.50
Monthly Variable Charge, per customer, per retailer	\$	1.20
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.71
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.71)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.61
Processing fee, per request, applied to the requesting party	\$	1.20
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)	\$	4.85
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42





Ontario Energy Board

# Incentive Rate-setting Mechanism

## Rate Generator for 2026 Filers

### 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	1.0263
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.016
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045



## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Data on this worksheet has been populated using your most recent RRR filing.  
If you have identified any issues, please contact the OEB.

Have you confirmed the accuracy of the data below?

Yes

If a distributor uses the actual GA price to bill non-RPP Class B customers for an entire rate class, it must exclude these customers from the allocation of the GA balance and the calculation of the resulting rate riders. These rate classes are not to be charged/refunded the general GA rate rider as they did not contribute to the GA balance.

Please contact the OEB to make adjustments to the IRM rate generator for this situation.

Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	1585 Recovery Proportion (2022)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS-50 classes <sup>1</sup>
RESIDENTIAL SERVICE CLASSIFICATION	kWh	153,834,533	0	2,437,707	0			153,834,533	0	26%		20,255
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	60,340,069	0	12,723,820	0	0		60,340,069	0	10%		2,112
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	339,146,209	887,132	345,874,997	853,071	2,968,539	5,932	356,177,670	881,300	59%		213
LARGE USE SERVICE CLASSIFICATION	kW	30,078,208	46,146	30,078,208	46,146			30,078,208	46,146	5%		1
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	773,104	0	558,882	0			773,104	0	0%		431
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	94,657	264	1,477	4			94,657	264	0%		36
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,297,625	6,265	2,297,086	6,265			2,297,625	6,265	0%		6,441
<b>Total</b>		606,564,406	939,807	393,972,179	905,486	2,968,539	5,932	603,595,867	933,876	100%	0	29,489

### Threshold Test

Total Claim (including Account 1568)

\$3,348,686

Total Claim for Threshold Test (All Group 1 Accounts)

\$3,348,686

Threshold Test (Total claim per kWh)<sup>2</sup>

\$0.0055

Currently, the threshold test has been met and the default is that Group 1 account balances will be disposed. If you are requesting not to dispose of the Group 1 account balances, please select NO and provide detailed reasons in the manager's summary.

YES

<sup>1</sup> Residual Account balance to be allocated to rate classes in proportion to the recovery share as established when rate riders were implemented.

<sup>2</sup> The Threshold Test does not include the amount in 1568.

<sup>3</sup> The proportion of customers for the Residential and GS-50 Classes will be used to allocate Account 1551.



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

No input required. This worksheet allocates the deferral/variance account balances (Group 1 and Account 1568) to the appropriate classes as per EDDVAR dated July 31, 2009.

Allocation of Group 1 Accounts (including Account 1568)

Rate Class	% of Total kWh	% of Customer Numbers **	% of Total kWh adjusted for WMP	allocated based on Total less WMP			allocated based on Total less WMP		
				1550	1551	1580	1584	1586	1588



Ontario Energy Board

## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

1a The year Account 1589 GA was last disposed

2023

1b The year Account 1580 CBR Class B was last disposed

2023

Note that the sub-account was established in 2015.

2a Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1589 GA balance accumulated (i.e. from the year after the balance was last disposed per #1a above to the current year requested for disposition)?

Yes

(If you received approval to dispose of the GA account balance as at December 31, 2019, the period the GA variance accumulated would be 2020 to 2022.)

2b Did you have any customers who transitioned between Class A and Class B (transition customers) during the period the Account 1580, sub-account CBR Class B balance accumulated (i.e. from the year after the balance was last disposed per #1b above to the current year requested for disposition)?

Yes

(If you received approval to dispose of the CBR Class B account balance as at December 31, 2019, the period the CBR Class B variance accumulated would be 2020 to 2022.)

3a Enter the number of transition customer you had during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

2

Transition Customers - Non-loss Adjusted Billing Determinants by Customer

Customer	Rate Class		2024	
			July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	6,734,101	6,803,598
		kW	15,467	15,423
		Class A/B	B	A
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,719,071	2,143,156
		kW	4,993	5,479
		Class A/B	B	A

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

2

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. if a customer transitioned from Class B to A in 2021, exclude this customer's consumption for 2021 but include this customer's consumption in 2022 as they were a Class A customer for the full year).

Rate Classes with Class A Customers - Billing Determinants by Rate Class

Rate Class	Rate Class		2024	
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh		224,395,977
		kW		499,476
Rate Class 2	LARGE USE SERVICE CLASSIFICATION	kWh		30,078,208
		kW		46,146

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

This tab allocates the GA balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current GA balance. The tables below calculate specific amounts for each customer who made the change. The general GA rate rider to non-RPP customers is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year the Account 1589 GA Balance Last Disposed 

2023

Allocation of total Non-RPP Consumption (kWh) between Current Class B and Class A/B Transition Customers

		Total	2024
Non-RPP Consumption Less WMP Consumption	A	393,972,179	393,972,179
Less Class A Consumption for Partial Year Class A Customers	B	8,946,754	8,946,754
Less Consumption for Full Year Class A Customers	C	254,474,185	254,474,185
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	130,551,239	130,551,239
All Class B Consumption for Transition Customers	E	8,453,172	8,453,172
Transition Customers' Portion of Total Consumption	F = E/D	6.47%	

Allocation of Total GA Balance \$

Total GA Balance	G	\$ 1,012,134
Transition Customers Portion of GA Balance	H=F*G	\$ 65,536
GA Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 946,599

Allocation of GA Balances to Class A/B Transition Customers

# of Class A/B Transition Customers		2				
Customer		Total Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers	Metered Consumption (kWh) for Transition Customers During the Period When They Were Class B Customers in 2024	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		6,734,101	6,734,101	79.66%	\$ 52,208	\$ 4,351
Customer 2		1,719,071	1,719,071	20.34%	\$ 13,328	\$ 1,111
Total		8,453,172	8,453,172	100.00%	\$ 65,536	

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this tab is to calculate the GA rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1589 GA was last disposed. Calculations in this tab will be modified upon completion of tab 6.1a, which allocates a portion of the GA balance to transition customers, if applicable.

Effective January 2017, the billing determinant and all rate riders for the disposition of GA balances will be calculated on an energy basis (kWhs) regardless of the billing determinant used for distribution rates for the particular class (see Chapter 3, Filing Requirements)

Default Rate Rider Recovery Period (in months)	12
Proposed Rate Rider Recovery Period (in months)	12

Rate Rider Recovery to be used below

		Total Metered 2024 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2024 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2024 Consumption for Current Class B Customers (Non-RPP Consumption excluding WMP, Class A and Transition Customers' Consumption)	% of total kWh	Total GA \$ allocated to Current Class B Customers	GA Rate Rider	
	kWh	kWh	kWh	kWh				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	2,437,707	0	0	2,437,707	2.0%	\$17,234	\$0.0071 kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	12,723,820	0	0	12,723,820	10.4%	\$89,952	\$0.0071 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	345,874,997	224,395,977	17,399,926	104,079,094	85.2%	\$735,799	\$0.0071 kWh
LARGE USE SERVICE CLASSIFICATION	kWh	30,078,208	30,078,208	0	0	0.0%	\$0	\$0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	558,882	0	0	558,882	0.5%	\$3,951	\$0.0071 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	1,477	0	0	1,477	0.0%	\$10	\$0.0068 kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,297,086	0	0	2,297,086	1.9%	\$16,240	\$0.0071 kWh
<b>Total</b>		393,972,179	254,474,185	17,399,926	122,098,066	100.0%	\$863,186	



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

This tab allocates the CBR Class B balance to transition customers (i.e Class A customers who were former Class B customers and Class B customers who were former Class A customers) who contributed to the current CBR Class B balance. The tables below calculate specific amounts for each customer who made the change. The general CBR Class B rate rider is not to be charged to the transition customers that are allocated amounts in the table below. Consistent with prior decisions, distributors are generally expected to settle the amount through 12 equal adjustments to bills.

Year Account 1580 CBR Class B was Last Disposed

2023

**Allocation of Total Consumption (kWh) between Current Class B and Class A/B Transition Customers**

		Total	2024
Total Consumption Less WMP Consumption	A	603,595,867	603,595,867
Less Class A Consumption for Partial Year Class A Customers	B	8,946,754	8,946,754
Less Consumption for Full Year Class A Customers	C	254,474,185	254,474,185
<b>Total Class B Consumption for Years During Balance Accumulation</b>	<b>D = A-B-C</b>	<b>340,174,928</b>	<b>340,174,928</b>
All Class B Consumption for Transition Customers	E	8,453,172	8,453,172
<b>Transition Customers' Portion of Total Consumption</b>	<b>F = E/D</b>	<b>2.48%</b>	

**Allocation of Total CBR Class B Balance \$**

Total CBR Class B Balance	G	\$ 175,044
Transition Customers Portion of CBR Class B Balance	H=F*G	\$ 4,350
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$ 170,694

**Allocation of CBR Class B Balances to Transition Customers**

# of Class A/B Transition Customers		2				
Customer		Total Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers	Metered Class B Consumption (kWh) for Transition Customers During the Period When They were Class B Customers in 2024	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		6,734,101	6,734,101	79.66%	\$ 3,465	\$ 289
Customer 2		1,719,071	1,719,071	20.34%	\$ 885	\$ 74
Total		8,453,172	8,453,172	100.00%	\$ 4,350	\$ 362



## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

No input required. The purpose of this tab is to calculate the CBR rate riders for all current Class B customers who did not transition between Class A and B in the period since the Account 1580, sub-account CBR Class B balance accumulated.

The year Account 1580 CBR Class B was last disposed

2023

	Total Metered 2024 Consumption Minus WMP		Total Metered 2024 Consumption for Full Year Class A Customers		Total Metered 2024 Consumption for Transition Customers		Metered 2024 Consumption for Current Class B Customers (Total Consumption LESS WMP, Class A and Transition Customers' Consumption)		% of total kWh	Total CBR Class B \$ allocated to Current Class B Customers	CBR Class B Rate Rider	Unit
	kWh	kW	kWh	kW	kWh	kW	kWh	kW				
RESIDENTIAL SERVICE CLASSIFICATION	kWh	153,834,533	0	0	0	0	153,834,533	0	46.4%	\$79,159	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	60,340,069	0	0	0	0	60,340,069	0	18.2%	\$31,049	\$0.0005	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	356,177,670	881,200	224,395,977	499,476	17,399,926	114,381,767	340,362	34.5%	\$58,857	\$0.1729	kW
LARGE USE SERVICE CLASSIFICATION	kW	30,078,208	46,146	30,078,208	46,146	0	0	0	0.0%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	773,104	0	0	0	0	773,104	0	0.2%	\$398	\$0.0005	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	94,657	264	0	0	0	94,657	264	0.0%	\$49	\$0.1854	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,297,625	6,265	0	0	0	2,297,625	6,265	0.7%	\$1,182	\$0.1887	kW
Total		603,595,867	933,876	254,474,185	545,623	17,399,926	41,362	331,721,755	346,891	100.0%	\$170,694	

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Input required at cells C13 and C14. This worksheet calculates rate riders related to the Deferral/Variance Account Disposition (if applicable) and rate riders for Account 1568. Rate Riders will not be generated for the microFIT class.

Default Rate Rider Recovery Period (in months)	12	
DVA Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below
LRAM Proposed Rate Rider Recovery Period (in months)	12	Rate Rider Recovery to be used below

Rate Class	Unit	Total Metered kWh	Metered kW or kVA	Total Metered	Total Metered	Allocation of Group 1 Account Balances to All Classes <sup>2</sup>	Allocation of Group 1 Account Balances to Non- WMP Classes Only (If Applicable) <sup>2</sup>	Deferral/Variance Account Rate Rider <sup>2</sup>	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) <sup>2</sup>	Account 1568 Rate Rider
				kWh less WMP consumption	kW less WMP consumption					

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

## Summary - Sharing of Tax Change Forecast Amounts

	2025	2026
<b>OEB-Approved Rate Base</b>	\$ 69,428,076	\$ 69,428,076
<b>OEB-Approved Regulatory Taxable Income</b>	\$ 927,113	\$ 927,113
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) <sup>1,2</sup>		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) <sup>1,2</sup>		11.5%
Federal Small Business Limit		\$ 500,000
Ontario Small Business Limit		\$ 500,000
Federal Taxes Payable		\$ 139,067
Provincial Taxes Payable		\$ 106,618
Federal Effective Tax Rate		15.0%
Provincial Effective Tax Rate		11.5%
Combined Effective Tax Rate	26.5%	26.5%
Total Income Taxes Payable	\$ 245,685	\$ 245,685
OEB-Approved Total Tax Credits (enter as positive number)	\$ -	\$ -
<b>Income Tax Provision</b>	\$ 245,685	\$ 245,685
<b>Grossed-up Income Taxes</b>	\$ 334,265	\$ 334,265
<b>Incremental Grossed-up Tax Amount</b>		\$ -
<b>Sharing of Tax Amount (50%)</b>		\$ -

### Notes

1. The appropriate Federal and Ontario small business rates are calculated in the Income/PILs Workform. The Federal and Ontario small business deduction:

- a. is applicable if taxable capital is below \$10 million.
- b. is phased out with taxable capital of more than \$10 million.
- c. is completely eliminated when the taxable capital is \$50 million or more.

This is effective for taxation years starting in 2023. Prior to 2023, the small business deduction was completely eliminated when taxable capital was \$15 million or more.

2. The OEB's proxy for taxable capital is rate base.

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Calculation of Rebased Revenue Requirement and Allocation of Tax Sharing Amount. Enter data from the last OEB-approved Cost of Service application in columns C through H.

As per Chapter 3 Filing Requirements, shared tax rate riders are based on a 1 year disposition.

Rate Class		Re-based Billed Customers or Connections	Re-based Billed kWh	Re-based Billed kW	Re-based Service Charge	Re-based Distribution Volumetric Rate kWh	Re-based Distribution Volumetric Rate kW	Service Charge Revenue	Distribution Volumetric Rate Revenue kWh	Distribution Volumetric Rate Revenue kW	Revenue Requirement from Rates	Service Charge % Revenue	Distribution Volumetric Rate % Revenue kWh	Distribution Volumetric Rate % Revenue kW	Total % Revenue
RESIDENTIAL SERVICE CLASSIFICATION	kWh	20,541	153,747,835	0	36.43			8,979,704	0	0	8,979,704	100.0%	0.0%	0.0%	58.6%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,146	62,403,842	0	36.86	0.0200		949,219	1,248,077	0	2,197,296	43.2%	56.8%	0.0%	14.3%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	209	357,047,089	898,001	273.56		3.3200	686,088	0	2,981,363	3,667,452	18.7%	0.0%	81.3%	23.9%
LARGE USE SERVICE CLASSIFICATION	kW	1	24,455,086	43,428	13084.05		1.8500	157,009	0	80,342	237,350	66.2%	0.0%	33.8%	1.5%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	435	703,266	0	9.80	0.0100		51,156	7,033	0	58,189	87.9%	12.1%	0.0%	0.4%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	34	95,176	264	3.44		18.3200	1,404	0	4,836	6,240	22.5%	0.0%	77.5%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,400	2,364,162	6,011	1.93		5.7600	148,224	0	34,623	182,847	81.1%	0.0%	18.9%	1.2%
<b>Total</b>		29,766	600,816,456	947,704				10,972,803	1,255,110	3,101,165	15,329,077				100.0%

Rate Class		Total kWh (most recent RRR filing)	Total kW (most recent RRR filing)	Allocation of Tax Savings by Rate Class	Distribution Rate Rider
RESIDENTIAL SERVICE CLASSIFICATION	kWh	153,834,533	0	0	\$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	60,340,069	0	0.0000	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	359,146,209	887,132	0	0.0000
LARGE USE SERVICE CLASSIFICATION	kW	30,078,208	46,146	0	0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	773,104	0	0.0000	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	94,657	264	0	0.0000
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,297,625	6,265	0	0.0000
Total		606,564,406	939,807	\$0	





Ontario Energy Board

## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

Uniform Transmission Rates		Unit	2024 Jan to Jun		2024 Jul to Dec		2025 Jan to Jun		2025 Jul to Dec		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>		<b>Rate</b>		
Network Service Rate	kW	\$	5.78	\$	6.12	\$	6.37	\$	6.37	\$	6.37
Line Connection Service Rate	kW	\$	0.95	\$	0.95	\$	1.00	\$	1.00	\$	1.00
Transformation Connection Service Rate	kW	\$	3.21	\$	3.21	\$	3.39	\$	3.39	\$	3.39

Hydro One Sub-Transmission Rates		Unit	2024		2025		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>
Network Service Rate	kW	\$	4.9103		\$	5.3280	\$ 5.3280
Line Connection Service Rate	kW	\$	0.6537		\$	0.6882	\$ 0.6882
Transformation Connection Service Rate	kW	\$	3.3041		\$	3.4894	\$ 3.4894
Both Line and Transformation Connection Service Rate	kW	\$	3.9578		\$	4.1776	\$ 4.1776

If needed, add extra host here. (I)		Unit	2024		2025		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>
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	2024		2025		2026
<b>Rate Description</b>			<b>Rate</b>		<b>Rate</b>		<b>Rate</b>
Network Service Rate	kW						
Line Connection Service Rate	kW						
Transformation Connection Service Rate	kW						
Both Line and Transformation Connection Service Rate	kW	\$	-		\$	-	\$ -
<b>Low Voltage Switchgear Credit (if applicable, enter as a negative value)</b>		\$	<b>Historical 2024</b>		<b>Current 2025</b>		<b>Forecast 2026</b>



Ontario Energy Board

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. 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 Transformation Connection columns are completed.  
If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month				Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January				83,394	\$5.78	\$ 482,017	85,720	\$0.95	\$ 81,434	61,212	\$3.21	\$ 196,491	\$ 277,925
February				77,782	\$5.78	\$ 449,580	81,314	\$0.95	\$ 77,248	57,768	\$3.21	\$ 185,435	\$ 262,684
March				76,314	\$5.78	\$ 441,095	81,044	\$0.95	\$ 76,992	56,689	\$3.21	\$ 181,972	\$ 258,963
April				72,820	\$5.78	\$ 420,900	84,528	\$0.95	\$ 80,301	53,663	\$3.21	\$ 172,258	\$ 252,560
May				89,113	\$5.78	\$ 515,073	93,153	\$0.95	\$ 88,495	62,797	\$3.21	\$ 201,578	\$ 290,074
June				87,852	\$5.78	\$ 507,785	102,711	\$0.95	\$ 97,575	72,333	\$3.21	\$ 232,189	\$ 329,764
July				91,996	\$6.12	\$ 563,016	97,793	\$0.95	\$ 92,903	69,493	\$3.21	\$ 223,073	\$ 315,976
August				94,388	\$6.12	\$ 577,655	99,593	\$0.95	\$ 94,613	70,610	\$3.21	\$ 226,658	\$ 321,271
September				88,496	\$6.12	\$ 541,596	93,203	\$0.95	\$ 88,543	61,825	\$3.21	\$ 198,458	\$ 287,001
October				77,628	\$6.12	\$ 475,083	83,936	\$0.95	\$ 79,739	53,041	\$3.21	\$ 170,262	\$ 250,001
November				80,335	\$6.12	\$ 491,650	86,709	\$0.95	\$ 82,374	56,906	\$3.21	\$ 182,668	\$ 265,042
December				82,306	\$6.12	\$ 503,713	81,062	\$0.95	\$ 77,009	60,498	\$3.21	\$ 194,199	\$ 271,207
Total				1,002,424	\$ 5.95	\$ 5,969,161	1,070,766	\$ 0.95	\$ 1,017,227	736,835	\$ 3.21	\$ 2,365,240	\$ 3,382,468

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month				Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January				10,312	\$4.9103	\$ 50,636	10,312	\$0.6537	\$ 6,741	8,467	\$3.3041	\$ 27,976	\$ 34,717
February				9,618	\$4.9103	\$ 47,228	9,625	\$0.6537	\$ 6,292	8,244	\$3.3041	\$ 27,239	\$ 33,531
March				9,188	\$4.9103	\$ 45,117	9,215	\$0.6537	\$ 6,024	7,913	\$3.3041	\$ 26,144	\$ 32,168
April				8,199	\$4.9103	\$ 40,262	8,199	\$0.6537	\$ 5,360	7,050	\$3.3041	\$ 23,293	\$ 28,653
May				8,174	\$4.9103	\$ 40,137	8,174	\$0.6537	\$ 5,343	6,694	\$3.3041	\$ 22,118	\$ 27,461
June				9,627	\$4.9103	\$ 47,271	9,627	\$0.6537	\$ 6,293	7,780	\$3.3041	\$ 25,705	\$ 31,998
July				9,427	\$4.9103	\$ 46,289	9,427	\$0.6537	\$ 6,162	7,674	\$3.3041	\$ 25,354	\$ 31,517
August				9,432	\$4.9103	\$ 46,316	9,432	\$0.6537	\$ 6,166	7,651	\$3.3041	\$ 25,279	\$ 31,445
September				8,851	\$4.9103	\$ 43,460	8,876	\$0.6537	\$ 5,802	7,416	\$3.3041	\$ 24,503	\$ 30,305
October				8,461	\$4.9103	\$ 41,548	8,461	\$0.6537	\$ 5,531	7,353	\$3.3041	\$ 24,295	\$ 29,826
November				9,760	\$4.9103	\$ 47,924	9,830	\$0.6537	\$ 6,426	8,424	\$3.3041	\$ 27,834	\$ 34,260
December				9,992	\$4.9103	\$ 49,062	9,992	\$0.6537	\$ 6,532	8,424	\$3.3041	\$ 27,835	\$ 34,366
Total				111,042	\$ 4.9103	\$ 545,250	111,171	\$ 0.6537	\$ 72,672	93,089	\$ 3.3041	\$ 307,574	\$ 380,247

If needed, add extra host here. (I)				Network			Line Connection			Transformation Connection			Total Connection
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				-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -

If needed, add extra host here. (II)				Network			Line Connection			Transformation Connection			Total Connection
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 Connection
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				-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

In the green shaded cells, enter billing detail for wholesale transmission for the same reporting period as the billing determinants on Tab 10. 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 Transformation Connection columns are completed.  
If any of the Hydro One Sub-transmission rates (column E, I and M) are highlighted in red, please double check the billing data entered in "Units Billed" and "Amount" columns. The highlighted rates do not match the Hydro One Sub-transmission rates approved for that time period. If data has been entered correctly, please provide explanation for the discrepancy in rates.

Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	93,706	\$ 5.6843	\$ 532,653	96,032	\$ 0.9182	\$ 88,175	69,679	\$ 3.2214	\$ 224,466	\$ 312,642
February	87,400	\$ 5.6843	\$ 496,808	90,939	\$ 0.9186	\$ 83,540	66,012	\$ 3.2218	\$ 212,674	\$ 296,214
March	85,502	\$ 5.6865	\$ 486,212	90,259	\$ 0.9197	\$ 83,016	64,602	\$ 3.2215	\$ 208,116	\$ 291,131
April	81,019	\$ 5.6920	\$ 461,161	92,727	\$ 0.9238	\$ 85,661	60,713	\$ 3.2209	\$ 195,551	\$ 281,212
May	97,287	\$ 5.7069	\$ 555,210	101,327	\$ 0.9261	\$ 93,839	69,491	\$ 3.2191	\$ 223,696	\$ 317,535
June	97,479	\$ 5.6941	\$ 555,056	112,338	\$ 0.9246	\$ 103,869	80,113	\$ 3.2191	\$ 257,894	\$ 361,763
July	101,423	\$ 6.0076	\$ 609,305	107,220	\$ 0.9239	\$ 99,066	77,167	\$ 3.2194	\$ 248,427	\$ 347,492
August	103,820	\$ 6.0101	\$ 623,971	109,025	\$ 0.9244	\$ 100,779	78,261	\$ 3.2192	\$ 251,937	\$ 352,717
September	97,347	\$ 6.0100	\$ 585,056	102,079	\$ 0.9242	\$ 94,345	69,241	\$ 3.2201	\$ 222,961	\$ 317,306
October	86,089	\$ 6.0011	\$ 516,631	92,397	\$ 0.9229	\$ 85,270	60,394	\$ 3.2215	\$ 194,556	\$ 279,827
November	90,095	\$ 5.9890	\$ 539,574	96,539	\$ 0.9198	\$ 88,799	65,330	\$ 3.2221	\$ 210,502	\$ 299,302
December	92,298	\$ 5.9890	\$ 552,775	91,054	\$ 0.9175	\$ 83,540	68,922	\$ 3.2215	\$ 222,033	\$ 305,574
<b>Total</b>	<b>1,113,466</b>	<b>\$ 5.85</b>	<b>\$ 6,514,411</b>	<b>1,181,936</b>	<b>\$ 0.92</b>	<b>\$ 1,089,900</b>	<b>829,924</b>	<b>\$ 3.22</b>	<b>\$ 2,672,815</b>	<b>\$ 3,762,714</b>
<b>Low Voltage Switchgear Credit (if applicable)</b>										<b>\$ -</b>
<b>Total including deduction for Low Voltage Switchgear Credit</b>										<b>\$ 3,762,714</b>





# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when current 2025 Uniform Transmission Rates are applied against historical 2024 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	83,394	\$ 6.3700	\$ 531,220	85,720	\$ 1.0000	\$ 85,720	61,212	\$ 3.3900	\$ 207,509				\$ 293,229
February	77,782	\$ 6.3700	\$ 495,471	81,314	\$ 1.0000	\$ 81,314	57,768	\$ 3.3900	\$ 195,834				\$ 277,148
March	76,314	\$ 6.3700	\$ 486,120	81,044	\$ 1.0000	\$ 81,044	56,689	\$ 3.3900	\$ 192,176				\$ 273,220
April	72,820	\$ 6.3700	\$ 463,863	84,528	\$ 1.0000	\$ 84,528	53,663	\$ 3.3900	\$ 181,918				\$ 266,445
May	89,113	\$ 6.3700	\$ 567,650	93,153	\$ 1.0000	\$ 93,153	62,797	\$ 3.3900	\$ 212,882				\$ 306,035
June	87,852	\$ 6.3700	\$ 559,617	102,711	\$ 1.0000	\$ 102,711	72,333	\$ 3.3900	\$ 245,209				\$ 347,920
July	91,996	\$ 6.3700	\$ 586,015	97,793	\$ 1.0000	\$ 97,793	69,493	\$ 3.3900	\$ 235,581				\$ 333,374
August	94,388	\$ 6.3700	\$ 601,252	99,593	\$ 1.0000	\$ 99,593	70,610	\$ 3.3900	\$ 239,368				\$ 338,961
September	88,496	\$ 6.3700	\$ 563,720	93,203	\$ 1.0000	\$ 93,203	61,825	\$ 3.3900	\$ 209,587				\$ 302,790
October	77,628	\$ 6.3700	\$ 494,490	83,936	\$ 1.0000	\$ 83,936	53,041	\$ 3.3900	\$ 179,809				\$ 263,745
November	80,335	\$ 6.3700	\$ 511,734	86,709	\$ 1.0000	\$ 86,709	56,906	\$ 3.3900	\$ 192,911				\$ 279,620
December	82,306	\$ 6.3700	\$ 524,289	81,062	\$ 1.0000	\$ 81,062	60,498	\$ 3.3900	\$ 205,088				\$ 286,150
Total	1,002,424	\$ 6.37	\$ 6,385,441	1,070,766	\$ 1.00	\$ 1,070,766	736,835	\$ 3.39	\$ 2,497,871				\$ 3,568,636

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	10,312	\$ 5.3280	\$ 54,943	10,312	\$ 0.6882	\$ 7,097	8,467	\$ 3.4894	\$ 29,545				\$ 36,642
February	9,618	\$ 5.3280	\$ 51,245	9,625	\$ 0.6882	\$ 6,624	8,244	\$ 3.4894	\$ 28,767				\$ 35,391
March	9,188	\$ 5.3280	\$ 48,955	9,215	\$ 0.6882	\$ 6,342	7,913	\$ 3.4894	\$ 27,610				\$ 33,952
April	8,199	\$ 5.3280	\$ 43,687	8,199	\$ 0.6882	\$ 5,643	7,050	\$ 3.4894	\$ 24,599				\$ 30,242
May	8,174	\$ 5.3280	\$ 43,551	8,174	\$ 0.6882	\$ 5,625	6,694	\$ 3.4894	\$ 23,358				\$ 28,983
June	9,627	\$ 5.3280	\$ 51,292	9,627	\$ 0.6882	\$ 6,625	7,780	\$ 3.4894	\$ 27,147				\$ 33,772
July	9,427	\$ 5.3280	\$ 50,227	9,427	\$ 0.6882	\$ 6,488	7,674	\$ 3.4894	\$ 26,776				\$ 33,264
August	9,432	\$ 5.3280	\$ 50,256	9,432	\$ 0.6882	\$ 6,491	7,651	\$ 3.4894	\$ 26,697				\$ 33,189
September	8,851	\$ 5.3280	\$ 47,157	8,876	\$ 0.6882	\$ 6,108	7,416	\$ 3.4894	\$ 25,877				\$ 31,985
October	8,461	\$ 5.3280	\$ 45,082	8,461	\$ 0.6882	\$ 5,823	7,353	\$ 3.4894	\$ 25,657				\$ 31,480
November	9,760	\$ 5.3280	\$ 52,000	9,830	\$ 0.6882	\$ 6,765	8,424	\$ 3.4894	\$ 29,395				\$ 36,160
December	9,992	\$ 5.3280	\$ 53,235	9,992	\$ 0.6882	\$ 6,876	8,424	\$ 3.4894	\$ 29,396				\$ 36,272
Total	111,042	\$ 5.33	\$ 591,632	111,171	\$ 0.69	\$ 76,508	93,089	\$ 3.49	\$ 324,824				\$ 401,331

If needed, add extra host here. (I)				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when current 2025 Uniform Transmission Rates are applied against historical 2024 transmission units.

If needed, add extra host here. (II)				Network			Line Connection			Transformation Connection			Total Connection
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 Connection			
Month	Units Billed		Rate	Amount	Units Billed		Rate	Amount	Units Billed		Rate	Amount	Amount
January	93,706	\$	6.2553	\$ 586,163	96,032	\$	0.9665	\$ 92,817	69,679	\$	3.4021	\$ 237,054	\$ 329,870
February	87,400	\$	6.2553	\$ 546,716	90,939	\$	0.9670	\$ 87,938	66,012	\$	3.4024	\$ 224,600	\$ 312,538
March	85,502	\$	6.2580	\$ 535,075	90,259	\$	0.9682	\$ 87,386	64,602	\$	3.4022	\$ 219,786	\$ 307,172
April	81,019	\$	6.2645	\$ 507,550	92,727	\$	0.9724	\$ 90,171	60,713	\$	3.4015	\$ 206,517	\$ 296,687
May	97,287	\$	6.2825	\$ 611,201	101,327	\$	0.9748	\$ 98,778	69,491	\$	3.3996	\$ 236,240	\$ 335,018
June	97,479	\$	6.2671	\$ 610,910	112,338	\$	0.9733	\$ 109,336	80,113	\$	3.3997	\$ 272,356	\$ 381,692
July	101,423	\$	6.2731	\$ 636,241	107,220	\$	0.9726	\$ 104,281	77,167	\$	3.3999	\$ 262,357	\$ 366,638
August	103,820	\$	6.2753	\$ 651,508	109,025	\$	0.9730	\$ 106,084	78,261	\$	3.3997	\$ 266,065	\$ 372,149
September	97,347	\$	6.2753	\$ 610,877	102,079	\$	0.9729	\$ 99,311	69,241	\$	3.4006	\$ 235,464	\$ 334,775
October	86,089	\$	6.2676	\$ 539,573	92,397	\$	0.9714	\$ 89,759	60,394	\$	3.4021	\$ 205,466	\$ 295,225
November	90,095	\$	6.2571	\$ 563,734	96,539	\$	0.9683	\$ 93,474	65,330	\$	3.4028	\$ 222,306	\$ 315,780
December	92,298	\$	6.2572	\$ 577,525	91,054	\$	0.9658	\$ 87,938	68,922	\$	3.4021	\$ 234,484	\$ 322,422
Total	1,113,466	\$	6.27	\$ 6,977,073	1,181,936	\$	0.97	\$ 1,147,273	829,924	\$	3.40	\$ 2,822,694	\$ 3,969,968

Low Voltage Switchgear Credit (if applicable)										\$ -
Total including deduction for Low Voltage Switchgear Credit										\$ 3,969,968



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2026 Uniform Transmission Rates are applied against historical 2024 transmission units.

IESO				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	83,394	\$ 6.3700	\$ 531,220	85,720	\$ 1.0000	\$ 85,720	61,212	\$ 3.3900	\$ 207,509	\$		293,229	
February	77,782	\$ 6.3700	\$ 495,471	81,314	\$ 1.0000	\$ 81,314	57,768	\$ 3.3900	\$ 195,834	\$		277,148	
March	76,314	\$ 6.3700	\$ 486,120	81,044	\$ 1.0000	\$ 81,044	56,689	\$ 3.3900	\$ 192,176	\$		273,220	
April	72,820	\$ 6.3700	\$ 463,863	84,528	\$ 1.0000	\$ 84,528	53,663	\$ 3.3900	\$ 181,918	\$		266,445	
May	89,113	\$ 6.3700	\$ 567,650	93,153	\$ 1.0000	\$ 93,153	62,797	\$ 3.3900	\$ 212,882	\$		306,035	
June	87,852	\$ 6.3700	\$ 559,617	102,711	\$ 1.0000	\$ 102,711	72,333	\$ 3.3900	\$ 245,209	\$		347,920	
July	91,996	\$ 6.3700	\$ 586,015	97,793	\$ 1.0000	\$ 97,793	69,493	\$ 3.3900	\$ 235,581	\$		333,374	
August	94,388	\$ 6.3700	\$ 601,252	99,593	\$ 1.0000	\$ 99,593	70,610	\$ 3.3900	\$ 239,368	\$		338,961	
September	88,496	\$ 6.3700	\$ 563,720	93,203	\$ 1.0000	\$ 93,203	61,825	\$ 3.3900	\$ 209,587	\$		302,790	
October	77,628	\$ 6.3700	\$ 494,490	83,936	\$ 1.0000	\$ 83,936	53,041	\$ 3.3900	\$ 179,809	\$		263,745	
November	80,335	\$ 6.3700	\$ 511,734	86,709	\$ 1.0000	\$ 86,709	56,906	\$ 3.3900	\$ 192,911	\$		279,620	
December	82,306	\$ 6.3700	\$ 524,289	81,062	\$ 1.0000	\$ 81,062	60,498	\$ 3.3900	\$ 205,088	\$		286,150	
Total	1,002,424	\$ 6.37	\$ 6,385,441	1,070,766	\$ 1.00	\$ 1,070,766	736,835	\$ 3.39	\$ 2,497,871	\$		3,568,636	

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	10,312	\$ 5.3280	\$ 54,943	10,312	\$ 0.6882	\$ 7,097	8,467	\$ 3.4894	\$ 29,545	\$		36,642	
February	9,618	\$ 5.3280	\$ 51,245	9,625	\$ 0.6882	\$ 6,624	8,244	\$ 3.4894	\$ 28,767	\$		35,391	
March	9,188	\$ 5.3280	\$ 48,955	9,215	\$ 0.6882	\$ 6,342	7,913	\$ 3.4894	\$ 27,610	\$		33,952	
April	8,199	\$ 5.3280	\$ 43,687	8,199	\$ 0.6882	\$ 5,643	7,050	\$ 3.4894	\$ 24,599	\$		30,242	
May	8,174	\$ 5.3280	\$ 43,551	8,174	\$ 0.6882	\$ 5,625	6,694	\$ 3.4894	\$ 23,358	\$		28,983	
June	9,627	\$ 5.3280	\$ 51,292	9,627	\$ 0.6882	\$ 6,625	7,780	\$ 3.4894	\$ 27,147	\$		33,772	
July	9,427	\$ 5.3280	\$ 50,227	9,427	\$ 0.6882	\$ 6,488	7,674	\$ 3.4894	\$ 26,776	\$		33,264	
August	9,432	\$ 5.3280	\$ 50,256	9,432	\$ 0.6882	\$ 6,491	7,651	\$ 3.4894	\$ 26,697	\$		33,189	
September	8,851	\$ 5.3280	\$ 47,157	8,876	\$ 0.6882	\$ 6,108	7,416	\$ 3.4894	\$ 25,877	\$		31,985	
October	8,461	\$ 5.3280	\$ 45,082	8,461	\$ 0.6882	\$ 5,823	7,353	\$ 3.4894	\$ 25,657	\$		31,480	
November	9,760	\$ 5.3280	\$ 52,000	9,830	\$ 0.6882	\$ 6,765	8,424	\$ 3.4894	\$ 29,395	\$		36,160	
December	9,992	\$ 5.3280	\$ 53,235	9,992	\$ 0.6882	\$ 6,876	8,424	\$ 3.4894	\$ 29,396	\$		36,272	
Total	111,042	\$ 5.33	\$ 591,632	111,171	\$ 0.69	\$ 76,508	93,089	\$ 3.49	\$ 324,824	\$		401,331	

If needed, add extra host here. (I)				Network			Line Connection			Transformation Connection			Total Connection
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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -		\$ -	



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2026 Uniform Transmission Rates are applied against historical 2024 transmission units.

If needed, add extra host here. (II)				Network			Line Connection			Transformation Connection			Total Connection
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 Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	93,706	\$ 6.26	\$ 586,163	96,032	\$ 0.97	\$ 92,817	69,679	\$ 3.40	\$ 237,054	\$ 329,870
February	87,400	\$ 6.26	\$ 546,716	90,939	\$ 0.97	\$ 87,938	66,012	\$ 3.40	\$ 224,600	\$ 312,538
March	85,502	\$ 6.26	\$ 535,075	90,259	\$ 0.97	\$ 87,386	64,602	\$ 3.40	\$ 219,786	\$ 307,172
April	81,019	\$ 6.26	\$ 507,550	92,727	\$ 0.97	\$ 90,171	60,713	\$ 3.40	\$ 206,517	\$ 296,687
May	97,287	\$ 6.28	\$ 611,201	101,327	\$ 0.97	\$ 98,778	69,491	\$ 3.40	\$ 236,240	\$ 335,018
June	97,479	\$ 6.27	\$ 610,910	112,338	\$ 0.97	\$ 109,336	80,113	\$ 3.40	\$ 272,356	\$ 381,692
July	101,423	\$ 6.27	\$ 636,241	107,220	\$ 0.97	\$ 104,281	77,167	\$ 3.40	\$ 262,357	\$ 366,638
August	103,820	\$ 6.28	\$ 651,508	109,025	\$ 0.97	\$ 106,084	78,261	\$ 3.40	\$ 266,065	\$ 372,149
September	97,347	\$ 6.28	\$ 610,877	102,079	\$ 0.97	\$ 99,311	69,241	\$ 3.40	\$ 235,464	\$ 334,775
October	86,089	\$ 6.27	\$ 539,573	92,397	\$ 0.97	\$ 89,759	60,394	\$ 3.40	\$ 205,466	\$ 295,225
November	90,095	\$ 6.26	\$ 563,734	96,539	\$ 0.97	\$ 93,474	65,330	\$ 3.40	\$ 222,306	\$ 315,780
December	92,298	\$ 6.26	\$ 577,525	91,054	\$ 0.97	\$ 87,938	68,922	\$ 3.40	\$ 234,484	\$ 322,422
Total	1,113,466	\$ 6.27	\$ 6,977,073	1,181,936	\$ 0.97	\$ 1,147,273	829,924	\$ 3.40	\$ 2,822,694	\$ 3,969,968

Low Voltage Switchgear Credit (if applicable)\$ -

Total including deduction for Low Voltage Switchgear Credit\$ 3,969,968

## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

Rate Class	Rate Description	Unit	Current RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0117	157,880,381	0	1,847,200	26.8%	1,869,899	0.0118
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	61,927,013	0	631,656	9.2%	639,417	0.0103
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.6724		887,132	4,145,035	60.1%	4,195,971	4.7298
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.7943		0	0	0.0%	0	0.8041
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.1733		46,146	238,730	3.5%	241,663	5.2369
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0102	793,437	0	8,093	0.1%	8,192	0.0103
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3345		264	881	0.0%	892	3.3755
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3174		6,265	20,782	0.3%	21,038	3.3582

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

Rate Class	Rate Description	Unit	Current RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Current Wholesale Billing	Adjusted RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	157,880,381	0	1,042,011	26.3%	1,043,911	0.0066
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	61,927,013	0	371,562	9.4%	372,240	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Grc	\$/kW	2.6939		887,132	2,389,945	60.3%	2,394,203	2.6988
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Grc	\$/kW	0.4580		0	0	0.0%	0	0.0000
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Grc	\$/kW	3.0804		46,146	142,150	3.6%	142,409	3.0860
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	793,437	0	4,761	0.1%	4,769	0.0060
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9395		264	513	0.0%	514	1.9430
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.8996		6,265	11,900	0.3%	11,922	1.9031

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Network	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Network
Residential Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0118	157,880,381	0	1,869,899	26.8%	1,869,899	0.0118
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103	61,927,013	0	639,417	9.2%	639,417	0.0103
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7298		887,132	4,195,971	60.1%	4,195,971	4.7298
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - EV CHARGING	\$/kW	0.8041		0	0	0.0%	0	0.8041
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2369		46,146	241,663	3.5%	241,663	5.2369
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103	793,437	0	8,193	0.1%	8,193	0.0103
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3755		264	892	0.0%	892	3.3755
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3582		6,265	21,038	0.3%	21,038	3.3582

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

Rate Class	Rate Description	Unit	Adjusted RTSR- Connection	Loss Adjusted Billed kWh	Billed kW	Billed Amount	Billed Amount %	Forecast Wholesale Billing	Proposed RTSR- Connection
Residential Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066	157,880,381	0	1,043,911	26.3%	1,043,911	0.0066
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	61,927,013	0	372,240	9.4%	372,240	0.0060
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Grc	\$/kW	2.6988		887,132	2,394,203	60.3%	2,394,203	2.6988
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Grc	\$/kW	0.0000		0	0	0.0%	0	0.4588
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Grc	\$/kW	3.0860		46,146	142,409	3.6%	142,409	3.0860
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060	793,437	0	4,769	0.1%	4,769	0.0060
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9430		264	514	0.0%	514	1.9430
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9031		6,265	11,922	0.3%	11,922	1.9031

## **Incentive Rate-setting Mechanism Rate Generator for 2026 Filers**

# **Incentive Rate-setting Mechanism Rate Generator for 2026 Filers**

# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

If applicable, please enter any adjustments related to the revenue to cost ratio model into columns C and E. The Price Escalator has been set at the 2026 value and will be updated by OEB staff at a later date.

	Price Escalator	3.70%	Productivity Factor	0.00%				
	Choose Stretch Factor Group	III	Price Cap Index	3.40%				
	Associated Stretch Factor Value	0.30%						
Rate Class	Current MFC	MFC Adjustment from R/C Model	Current Volumetric Charge	DVR Adjustment from R/C Model	Price Cap Index to be Applied to MFC and DVR	Proposed MFC	Proposed Volumetric Charge	



# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

*Update the following rates if an OEB Decision has been issued at the time of completing this application*

## Regulatory Charges

Effective Date of Regulatory Charges		January 1, 2025	January 1, 2026
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$/kWh	0.25	0.25

## Time-of-Use RPP Prices and Percentages

As of		November 1, 2025	
Off-Peak	\$/kWh	0.0760	64%
Mid-Peak	\$/kWh	0.1220	18%
On-Peak	\$/kWh	0.1580	18%

## Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	13.10%
----------------------------------	----	--------

## Smart Meter Entity Charge (SME)

Smart Meter Entity Charge (SME)	\$	0.42
---------------------------------	----	------

Distribution Rate Protection (DRP) Amount (Applicable to LDCs under the Distribution Rate Protection program):

	\$	42.88
--	----	-------

## Miscellaneous Service Charges

Wireline Pole Attachment Charge	Unit	Current charge	Inflation factor *	Proposed charge ** / ***
Specific charge for access to the power poles - per pole/year	\$	39.14	3.70%	40.59

Retail Service Charges		Current charge	Inflation factor*	Proposed charge ***
One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	121.23	3.70%	125.72
Monthly fixed charge, per retailer	\$	48.50	3.70%	50.29
Monthly variable charge, per customer, per retailer	\$/cust.	1.20	3.70%	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.71	3.70%	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.71)	3.70%	(0.74)
Service Transaction Requests (STR)			3.70%	-
Request fee, per request, applied to the requesting party	\$	0.61	3.70%	0.63
Processing fee, per request, applied to the requesting party	\$	1.20	3.70%	1.24
Electronic Business Transaction (EBT) system, applied to the requesting party				
up to twice a year		no charge		no charge
more than twice a year, per request (plus incremental delivery costs)	\$	4.85	3.70%	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.42	3.70%	2.51

\* OEB approved inflation rate effective in 2026

\*\* applicable only to LDCs in which the province-wide pole attachment charge applies

\*\*\* subject to change pending OEB order on miscellaneous service charges

## **Incentive Rate-setting Mechanism Rate Generator for 2026 Filers**

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

### 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.

Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge	\$	37.67
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0006
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0035
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31,	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0118
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0066

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Festival Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**

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

**RESIDENTIAL SERVICE CLASSIFICATION**  
**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 Inc. 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 Inc. with a copy of their tax assessment, which clearly demonstrates the zoning is for residential use only. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	38.11
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0192
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0036
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31,	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kWh	0.0010
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

**MONTHLY RATES AND CHARGES - Regulatory Component**

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004

**Festival Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**  
**This schedule supersedes and replaces all previously**  
**approved schedules of Rates, Charges and Loss Factors**

**RESIDENTIAL SERVICE CLASSIFICATION**

Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Festival Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**

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

**RESIDENTIAL SERVICE CLASSIFICATION**  
**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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

**APPLICATION**

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	282.86
Distribution Volumetric Rate	\$/kW	3.4377
Low Voltage Service Rate	\$/kW	0.2355

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

### RESIDENTIAL SERVICE CLASSIFICATION

Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	0.4555
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.0022
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1729
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31,	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kW	0.0060
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market		
Participants (2024) - effective until December 31, 2026	\$/kW	0.4004
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7298
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.8041
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross		
Load Billing Note)	\$/kW	2.6988
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross		
Load Billing Note) - EV CHARGING	\$/kW	0.4588

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

# **Festival Hydro Inc.**

## **TARIFF OF RATES AND CHARGES**

### **Effective and Implementation Date January 1, 2026**

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

## **RESIDENTIAL SERVICE CLASSIFICATION**

## **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 Inc. to determine the proper rate classification. Class A and Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available the distributor's Conditions of Service.

### **APPLICATION**

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

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

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

If included in the following listing of monthly rates and charges, the rate rider for the disposition of WMS - Sub-account CBR Class B is not applicable to wholesale market participants (WMP), customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new Class B customers.

If included in the following listing of monthly rates and charges, the rate rider for the disposition of Global Adjustment is only applicable to non-RPP Class B customers. It is not applicable to WMP, customers that transitioned between Class A and Class B during the variance account accumulation period, or to customers that were in Class A for the entire period. Customers who transitioned are to be charged or refunded their share of the variance disposed through customer specific billing adjustments. This rate rider is to be consistently applied for the entire period to the sunset date of the rate rider. In addition, this rate rider is applicable to all new non-RPP Class B customers.

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

### **MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	13,528.91
Distribution Volumetric Rate	\$/kW	1.9111
Low Voltage Service Rate	\$/kW	0.2693
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	2.3485
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31,	\$/kWh	(0.0037)



# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

### RESIDENTIAL SERVICE CLASSIFICATION

Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kW	0.0080
Rate Rider for Disposition of Deferral/Variance Accounts Applicable only for Non-Wholesale Market Participants (2024) - effective until December 31, 2026	\$/kW	0.6464
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2369
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	3.0860

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Gross Load Billing Note

The Billing Demand for Line and Transformation Connection Services is defined as the Non-Coincident Peak demand (MW) in any hour of the month. The customer demand in any hour is the sum of (a) the loss adjusted demand supplied from the distribution system plus (b) the demand that is supplied by embedded generation installed after October 30, 1998, which have installed capacity of 2 MW or more for renewable generation and 1 MW or higher for non-renewable generation. The term renewable generation refers to a facility that generates electricity from the following sources: wind, solar, Biomass, Bio-oil, Bio-gas, landfill gas, or water. The demand supplied by embedded generation will not be adjusted for loss.

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

## RESIDENTIAL SERVICE CLASSIFICATION

## 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	10.13
Distribution Volumetric Rate	\$/kWh	0.0132
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0036
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31,	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kWh	0.0009
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0103
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0060

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

## RESIDENTIAL SERVICE CLASSIFICATION

## SENTINEL LIGHTING SERVICE CLASSIFICATION

This classification refers to accounts that are an unmetered lighting load supplied to a sentinel light. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per connection)	\$	3.56
Distribution Volumetric Rate	\$/kW	18.9475
Low Voltage Service Rate	\$/kW	0.1696
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0068
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.2899
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1854
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31,	\$/kWh	(0.0027)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kW	0.3549
Retail Transmission Rate - Network Service Rate	\$/kW	3.3755
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9430

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

## RESIDENTIAL SERVICE CLASSIFICATION

## 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 Ontario Energy Board 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. Class B consumers are defined in accordance with O. Reg. 429/04. Further servicing details are available in the distributor's Conditions of Service.

### APPLICATION

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

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

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

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

### MONTHLY RATES AND CHARGES - Delivery Component

Service Charge (per light)	\$	2.00
Distribution Volumetric Rate	\$/kW	5.9514
Low Voltage Service Rate	\$/kW	0.1661
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0071
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.3209
Rate Rider for Disposition of Capacity Based Recovery Account (2026) - effective until December 31, 2026		
Applicable only for Class B Customers	\$/kW	0.1887
Rate Rider for Disposition of Global Adjustment Account Adjustment (2024) - effective until December 31,	\$/kWh	(0.0037)
Rate Rider for Disposition of Deferral/Variance Accounts (2024) - effective until December 31, 2026	\$/kW	0.4012
Retail Transmission Rate - Network Service Rate	\$/kW	3.3582
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9031

### MONTHLY RATES AND CHARGES - Regulatory Component

Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

**Festival Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**

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

**RESIDENTIAL SERVICE CLASSIFICATION**  
**microFIT SERVICE CLASSIFICATION**

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

**APPLICATION**

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

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

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

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

**MONTHLY RATES AND CHARGES - Delivery Component**

Service Charge	\$	5.00
----------------	----	------

**ALLOWANCES**

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

**SPECIFIC SERVICE CHARGES**

**APPLICATION**

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

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

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

**Customer Administration**

Arrears certificate	\$	15.00
Bill Copy Charge	\$	15.00

# Festival Hydro Inc.

## TARIFF OF RATES AND CHARGES

### Effective and Implementation Date January 1, 2026

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

### RESIDENTIAL SERVICE CLASSIFICATION

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

### Other

Service call - customer owned equipment		Time & materials
Service call - after regular hours		Time & materials
Temporary service install & remove - overhead - no transformer		Time & materials
Temporary service install & remove - underground - no transformer		Time & materials
Temporary service install & remove - overhead - with transformer		Time & materials
Specific charge for access to the power poles - \$/pole/year		40.59
(with the exception of wireless attachments)	\$	40.59

### RETAIL SERVICE CHARGES (if applicable)

### APPLICATION

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

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

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

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

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

One-time charge, per retailer, to establish the service agreement between the distributor and the retailer	\$	125.72
Monthly Fixed Charge, per retailer	\$	50.29
Monthly Variable Charge, per customer, per retailer	\$	1.24
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.74
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.74)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.63
Processing fee, per request, applied to the requesting party	\$	1.24

Request for customer information as outlined in Section 10.6.3 and Chapter 11 of the Retail Settlement Code directly to retailers and customers, if not delivered electronically through the

**Festival Hydro Inc.**  
**TARIFF OF RATES AND CHARGES**  
**Effective and Implementation Date January 1, 2026**

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

**RESIDENTIAL SERVICE CLASSIFICATION**

Electronic Business Transaction (EBT) system, applied to the requesting party		
Up to twice a year	\$	no charge
More than twice a year, per request (plus incremental delivery costs)	\$	5.03
Notice of switch letter charge, per letter (unless the distributor has opted out of applying the charge as per the Ontario Energy Board's Decision and Order EB-2015-0304, issued on February 14, 2019)	\$	2.51

**LOSS FACTORS**

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

Total Loss Factor - Secondary Metered Customer < 5,000 kW	1.0263
Total Loss Factor - Secondary Metered Customer > 5,000 kW	1.0145
Total Loss Factor - Primary Metered Customer < 5,000 kW	1.016
Total Loss Factor - Primary Metered Customer > 5,000 kW	1.0045


# Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

Note:

- For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1596/kWh (IESO's Monthly Market Report for May 2025) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.
- Please enter the applicable billing determinant (e.g. number of connections or devices) to be applied to the monthly service charge for unmetered rate classes in column N. If the monthly service charge is applied on a per customer basis, enter the number "1". Distributors should provide the number of connections or devices reflective of a typical customer in each class.

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

**Table 1**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	RPP? Non-RPP Retailer? Non-RPP Other?	Current Loss Factor (eg: 1.0351)	Proposed Loss Factor	Consumption (kWh)	Demand kW (if applicable)	RTSR Demand or Demand-Interval?	Billing Determinant Applied to Fixed Charge for Unmetered Classes (e.g. # of devices/connections).
RESIDENTIAL SERVICE CLASSIFICATION		RPP	1.0263	1.0263	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		RPP	1.0263	1.0263	2,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		Non-RPP (Other)	1.0263	1.0263	51,100	100	DEMAND - INTERVAL	
LARGE USE SERVICE CLASSIFICATION		Non-RPP (Other)	1.0263	1.0263	2,555,000	5,000	DEMAND - INTERVAL	
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		RPP	1.0263	1.0263	340		CONSUMPTION	1
SENTINEL LIGHTING SERVICE CLASSIFICATION		RPP	1.0263	1.0263	423	1	DEMAND	1
STREET LIGHTING SERVICE CLASSIFICATION		Non-RPP (Other)	1.0263	1.0263	239,805	657	DEMAND	1
RESIDENTIAL SERVICE CLASSIFICATION		RPP	1.0263	1.0263	277		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		RPP	1.0263	1.0263	10,000		CONSUMPTION	
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		Non-RPP (Other)	1.0263	1.0263	306,600	600	DEMAND - INTERVAL	
RESIDENTIAL SERVICE CLASSIFICATION		Non-RPP (Retailer)	1.0263	1.0263	750		CONSUMPTION	
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		Non-RPP (Retailer)	1.0263	1.0263	2,000		CONSUMPTION	
Add additional scenarios if required			1.0263	1.0263				
Add additional scenarios if required			1.0263	1.0263				
Add additional scenarios if required			1.0263	1.0263				
Add additional scenarios if required			1.0263	1.0263				
Add additional scenarios if required			1.0263	1.0263				
Add additional scenarios if required			1.0263	1.0263				
Add additional scenarios if required			1.0263	1.0263				
Add additional scenarios if required			1.0263	1.0263				



Table 2

[illegible]

Customer Class: **RESIDENTIAL SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption: **750** kWh

Demand: **-** kW

Current Loss Factor: **1.0263**

Proposed/Approved Loss Factor: **1.0263**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.43	1	\$ 36.43	\$ 37.67	1	\$ 37.67	\$ 1.24	3.40%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.83)	1	\$ (0.83)	\$ -	1	\$ -	\$ 0.83	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 35.60</b>			<b>\$ 37.67</b>	<b>\$ 2.07</b>	<b>5.81%</b>
Line Losses on Cost of Power	\$ 0.0990	20	\$ 1.95	\$ 0.0990	20	\$ 1.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	750	\$ (0.83)	\$ 0.0045	750	\$ 3.38	\$ 4.20	-509.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0005	750	\$ 0.38	\$ 0.30	400.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0005	750	\$ 0.38	\$ 0.0006	750	\$ 0.45	\$ 0.08	20.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 37.60</b>			<b>\$ 44.24</b>	<b>\$ 6.65</b>	<b>17.67%</b>
RTSR - Network	\$ 0.0117	770	\$ 9.01	\$ 0.0118	770	\$ 9.08	\$ 0.08	0.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	770	\$ 5.08	\$ 0.0066	770	\$ 5.08	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 51.68</b>			<b>\$ 58.41</b>	<b>\$ 6.72</b>	<b>13.01%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	770	\$ 3.46	\$ 0.0045	770	\$ 3.46	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	770	\$ 1.15	\$ 0.0015	770	\$ 1.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 130.83</b>			<b>\$ 137.55</b>	<b>\$ 6.72</b>	<b>5.14%</b>
HST	13%		\$ 17.01	13%		\$ 17.88	\$ 0.87	5.14%
Ontario Electricity Rebate	13.1%		\$ (17.14)	13.1%		\$ (18.02)	\$ (0.88)	-
<b>Total Bill on TOU</b>			<b>\$ 130.70</b>			<b>\$ 137.42</b>	<b>\$ 6.72</b>	<b>5.14%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.86	1	\$ 36.86	\$ 38.11	1	\$ 38.11	\$ 1.25	3.39%
Distribution Volumetric Rate	\$ 0.0186	2000	\$ 37.20	\$ 0.0192	2000	\$ 38.40	\$ 1.20	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	2000	\$ (2.60)	\$ -	2000	\$ -	\$ 2.60	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 71.46</b>			<b>\$ 76.51</b>	<b>\$ 5.05</b>	<b>7.07%</b>
Line Losses on Cost of Power	\$ 0.0990	53	\$ 5.21	\$ 0.0990	53	\$ 5.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0008	2,000	\$ (1.60)	\$ 0.0046	2,000	\$ 9.20	\$ 10.80	-675.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0005	2,000	\$ 1.00	\$ 0.80	400.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 76.69</b>			<b>\$ 93.34</b>	<b>\$ 16.65</b>	<b>21.71%</b>
RTSR - Network	\$ 0.0102	2,053	\$ 20.94	\$ 0.0103	2,053	\$ 21.14	\$ 0.21	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	2,053	\$ 12.32	\$ 0.0060	2,053	\$ 12.32	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 109.94</b>			<b>\$ 126.80</b>	<b>\$ 16.86</b>	<b>15.33%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,053	\$ 9.24	\$ 0.0045	2,053	\$ 9.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,053	\$ 3.08	\$ 0.0015	2,053	\$ 3.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	1,280	\$ 97.28	\$ 0.0760	1,280	\$ 97.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1580	360	\$ 56.88	\$ 0.1580	360	\$ 56.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 320.59</b>			<b>\$ 337.44</b>	<b>\$ 16.86</b>	<b>5.26%</b>
HST		13%	\$ 41.68		13%	\$ 43.87	\$ 2.19	5.26%
Ontario Electricity Rebate		13.1%	\$ (42.00)		13.1%	\$ (44.20)	\$ (2.21)	
<b>Total Bill on TOU</b>			<b>\$ 320.27</b>			<b>\$ 337.11</b>	<b>\$ 16.84</b>	<b>5.26%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	51,100	kWh	
Demand	100	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 273.56	1	\$ 273.56	\$ 282.86	1	\$ 282.86	\$ 9.30	3.40%
Distribution Volumetric Rate	\$ 3.3247	100	\$ 332.47	\$ 3.4377	100	\$ 343.77	\$ 11.30	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.5290	100	\$ (52.90)	\$ -	100	\$ -	\$ 52.90	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 553.13</b>			<b>\$ 626.63</b>	<b>\$ 73.50</b>	<b>13.29%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2921	100	\$ (29.21)	\$ 1.8641	100	\$ 186.41	\$ 215.62	-738.17%
CBR Class B Rate Riders	\$ 0.0551	100	\$ 5.51	\$ 0.1729	100	\$ 17.29	\$ 11.78	213.79%
GA Rate Riders	\$ 0.0022	51,100	\$ 112.42	\$ 0.0034	51,100	\$ 173.74	\$ 61.32	54.55%
Low Voltage Service Charge	\$ 0.2043	100	\$ 20.43	\$ 0.2355	100	\$ 23.55	\$ 3.12	15.27%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 662.28</b>			<b>\$ 1,027.62</b>	<b>\$ 365.34</b>	<b>55.16%</b>
RTSR - Network	\$ 4.6724	100	\$ 467.24	\$ 4.7298	100	\$ 472.98	\$ 5.74	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6939	100	\$ 269.39	\$ 2.6988	100	\$ 269.88	\$ 0.49	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,398.91</b>			<b>\$ 1,770.48</b>	<b>\$ 371.57</b>	<b>26.56%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	52,444	\$ 236.00	\$ 0.0045	52,444	\$ 236.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	52,444	\$ 78.67	\$ 0.0015	52,444	\$ 78.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	52,444	\$ 8,370.05	\$ 0.1596	52,444	\$ 8,370.05	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 10,083.87</b>			<b>\$ 10,455.44</b>	<b>\$ 371.57</b>	<b>3.68%</b>
HST	13%		\$ 1,310.90	13%		\$ 1,359.21	\$ 48.30	3.68%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 11,394.78</b>			<b>\$ 11,814.65</b>	<b>\$ 419.87</b>	<b>3.68%</b>

Customer Class:	LARGE USE SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	2,555,000	kWh	
Demand	5,000	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13,084.05	1	\$ 13,084.05	\$ 13,528.91	1	\$ 13,528.91	\$ 444.86	3.40%
Distribution Volumetric Rate	\$ 1.8483	5000	\$ 9,241.50	\$ 1.9111	5000	\$ 9,555.50	\$ 314.00	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.7492	5000	\$ (3,746.00)	\$ -	5000	\$ -	\$ 3,746.00	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 18,579.55</b>			<b>\$ 23,084.41</b>	<b>\$ 4,504.86</b>	<b>24.25%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.3994	5,000	\$ (1,997.00)	\$ 3.0029	5,000	\$ 15,014.50	\$ 17,011.50	-851.85%
CBR Class B Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,555,000	\$ -	\$ 0.0037	2,555,000	\$ (9,453.50)	\$ (9,453.50)	
Low Voltage Service Charge	\$ 0.2336	5,000	\$ 1,168.00	\$ 0.2693	5,000	\$ 1,346.50	\$ 178.50	15.28%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 17,760.55</b>			<b>\$ 29,991.91</b>	<b>\$ 12,241.36</b>	<b>68.96%</b>
RTSR - Network	\$ 5.1733	5,000	\$ 25,866.50	\$ 5.2369	5,000	\$ 26,184.50	\$ 318.00	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.0804	5,000	\$ 15,402.00	\$ 3.0860	5,000	\$ 15,430.00	\$ 28.00	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 59,019.05</b>			<b>\$ 71,606.41</b>	<b>\$ 12,587.36</b>	<b>21.33%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,622,197	\$ 11,799.88	\$ 0.0045	2,622,197	\$ 11,799.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,622,197	\$ 3,933.29	\$ 0.0015	2,622,197	\$ 3,933.29	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	2,622,197	\$ 418,502.56	\$ 0.1596	2,622,197	\$ 418,502.56	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 493,255.04</b>			<b>\$ 505,842.40</b>	<b>\$ 12,587.36</b>	<b>2.55%</b>
HST	13%		\$ 64,123.16	13%		\$ 65,759.51	\$ 1,636.36	2.55%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 557,378.20</b>			<b>\$ 571,601.91</b>	<b>\$ 14,223.72</b>	<b>2.55%</b>

Customer Class: **UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION**

RPP / Non-RPP: **RPP**

Consumption **340** kWh

Demand **-** kW

Current Loss Factor **1.0263**

Proposed/Approved Loss Factor **1.0263**

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.80	1	\$ 9.80	\$ 10.13	1	\$ 10.13	\$ 0.33	3.37%
Distribution Volumetric Rate	\$ 0.0128	340	\$ 4.35	\$ 0.0132	340	\$ 4.49	\$ 0.14	3.12%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ 0.0013	340	\$ (0.44)	\$ -	340	\$ -	\$ 0.44	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 13.71</b>			<b>\$ 14.62</b>	<b>\$ 0.91</b>	<b>6.62%</b>
Line Losses on Cost of Power	\$ 0.0990	9	\$ 0.89	\$ 0.0990	9	\$ 0.89	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	340	\$ (0.24)	\$ 0.0045	340	\$ 1.53	\$ 1.77	-742.86%
CBR Class B Rate Riders	\$ 0.0001	340	\$ 0.03	\$ 0.0005	340	\$ 0.17	\$ 0.14	400.00%
GA Rate Riders	\$ -	340	\$ -	\$ -	340	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0005	340	\$ 0.17	\$ 0.0005	340	\$ 0.17	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	340	\$ -	\$ -	340	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 14.56</b>			<b>\$ 17.37</b>	<b>\$ 2.81</b>	<b>19.31%</b>
RTSR - Network	\$ 0.0102	349	\$ 3.56	\$ 0.0103	349	\$ 3.59	\$ 0.03	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	349	\$ 2.09	\$ 0.0060	349	\$ 2.09	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 20.21</b>			<b>\$ 23.06</b>	<b>\$ 2.85</b>	<b>14.08%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	349	\$ 1.57	\$ 0.0045	349	\$ 1.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	349	\$ 0.52	\$ 0.0015	349	\$ 0.52	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	218	\$ 16.54	\$ 0.0760	218	\$ 16.54	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	61	\$ 7.47	\$ 0.1220	61	\$ 7.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	61	\$ 9.67	\$ 0.1580	61	\$ 9.67	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 56.23</b>			<b>\$ 59.08</b>	<b>\$ 2.85</b>	<b>5.06%</b>
HST	13%		\$ 7.31	13%		\$ 7.68	\$ 0.37	5.06%
Ontario Electricity Rebate	13.1%		\$ (7.37)	13.1%		\$ (7.74)	\$ (0.37)	-
<b>Total Bill on TOU</b>			<b>\$ 56.18</b>			<b>\$ 59.02</b>	<b>\$ 2.84</b>	<b>5.06%</b>

Customer Class: SENTINEL LIGHTING SERVICE CLASSIFICATION

RPP / Non-RPP: RPP

Consumption 423 kWh

Demand 1 kW

Current Loss Factor 1.0263

Proposed/Approved Loss Factor 1.0263

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.44	1	\$ 3.44	\$ 3.56	1	\$ 3.56	\$ 0.12	3.49%
Distribution Volumetric Rate	\$ 18.3245	1	\$ 18.32	\$ 18.9475	1	\$ 18.95	\$ 0.62	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.4789	1	\$ (0.48)	\$ -	1	\$ -	\$ 0.48	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 21.29			\$ 22.51	\$ 1.22	5.74%
Line Losses on Cost of Power	\$ 0.0990	11	\$ 1.10	\$ 0.0990	11	\$ 1.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.2548	1	\$ (0.25)	\$ 1.6448	1	\$ 1.64	\$ 1.90	-745.53%
CBR Class B Rate Riders	\$ 0.0531	1	\$ 0.05	\$ 0.1854	1	\$ 0.19	\$ 0.13	249.15%
GA Rate Riders	\$ -	423	\$ -	\$ -	423	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.1471	1	\$ 0.15	\$ 0.1696	1	\$ 0.17	\$ 0.02	15.30%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 22.33			\$ 25.61	\$ 3.28	14.67%
RTSR - Network	\$ 3.3345	1	\$ 3.33	\$ 3.3755	1	\$ 3.38	\$ 0.04	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9395	1	\$ 1.94	\$ 1.9430	1	\$ 1.94	\$ 0.00	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 27.61			\$ 30.93	\$ 3.32	12.03%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	434	\$ 1.95	\$ 0.0045	434	\$ 1.95	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	434	\$ 0.65	\$ 0.0015	434	\$ 0.65	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	271	\$ 20.57	\$ 0.0760	271	\$ 20.57	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	76	\$ 9.29	\$ 0.1220	76	\$ 9.29	\$ -	0.00%
TOU - On Peak	\$ 0.1580	76	\$ 12.03	\$ 0.1580	76	\$ 12.03	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 72.36			\$ 75.68	\$ 3.32	4.59%
HST	13%		\$ 9.41	13%		\$ 9.84	\$ 0.43	4.59%
Ontario Electricity Rebate	13.1%		\$ (9.48)	13.1%		\$ (9.91)	\$ (0.44)	
<b>Total Bill on TOU</b>			\$ 72.28			\$ 75.60	\$ 3.32	4.59%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Other)		
Consumption	239,805	kWh	
Demand	657	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.93	1	\$ 1.93	\$ 2.00	1	\$ 2.00	\$ 0.07	3.63%
Distribution Volumetric Rate	\$ 5.7557	657	\$ 3,781.49	\$ 5.9514	657	\$ 3,910.07	\$ 128.57	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.5233	657	\$ (343.81)	\$ -	657	\$ -	\$ 343.81	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3,439.62</b>			<b>\$ 3,912.07</b>	<b>\$ 472.45</b>	<b>13.74%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2785	657	\$ (182.97)	\$ 1.7221	657	\$ 1,131.42	\$ 1,314.39	-718.35%
CBR Class B Rate Riders	\$ 0.0580	657	\$ 38.11	\$ 0.1887	657	\$ 123.98	\$ 85.87	225.34%
GA Rate Riders	\$ 0.0022	239,805	\$ 527.57	\$ 0.0034	239,805	\$ 815.34	\$ 287.77	54.55%
Low Voltage Service Charge	\$ 0.1440	657	\$ 94.61	\$ 0.1661	657	\$ 109.13	\$ 14.52	15.35%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	657	\$ -	\$ -	657	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 3,916.93</b>			<b>\$ 6,091.93</b>	<b>\$ 2,175.00</b>	<b>55.53%</b>
RTSR - Network	\$ 3.3174	657	\$ 2,179.53	\$ 3.3582	657	\$ 2,206.34	\$ 26.81	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8996	657	\$ 1,248.04	\$ 1.9031	657	\$ 1,250.34	\$ 2.30	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 7,344.50</b>			<b>\$ 9,548.60</b>	<b>\$ 2,204.11</b>	<b>30.01%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	246,112	\$ 1,107.50	\$ 0.0045	246,112	\$ 1,107.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	246,112	\$ 369.17	\$ 0.0015	246,112	\$ 369.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	246,112	\$ 39,279.45	\$ 0.1596	246,112	\$ 39,279.45	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 48,100.87</b>			<b>\$ 50,304.98</b>	<b>\$ 2,204.11</b>	<b>4.58%</b>
HST	13%		\$ 6,253.11	13%		\$ 6,539.65	\$ 286.53	4.58%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 54,353.99</b>			<b>\$ 56,844.63</b>	<b>\$ 2,490.64</b>	<b>4.58%</b>



Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	277	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.43	1	\$ 36.43	\$ 37.67	1	\$ 37.67	\$ 1.24	3.40%
Distribution Volumetric Rate	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Fixed Rate Riders	\$ (0.83)	1	\$ (0.83)	\$ -	1	\$ -	\$ 0.83	-100.00%
Volumetric Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 35.60</b>			<b>\$ 37.67</b>	<b>\$ 2.07</b>	<b>5.81%</b>
Line Losses on Cost of Power	\$ 0.0990	7	\$ 0.72	\$ 0.0990	7	\$ 0.72	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	277	\$ (0.30)	\$ 0.0045	277	\$ 1.25	\$ 1.55	-509.09%
CBR Class B Rate Riders	\$ 0.0001	277	\$ 0.03	\$ 0.0005	277	\$ 0.14	\$ 0.11	400.00%
GA Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	277	\$ 0.14	\$ 0.0006	277	\$ 0.17	\$ 0.03	20.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 36.60</b>			<b>\$ 40.36</b>	<b>\$ 3.76</b>	<b>10.27%</b>
RTSR - Network	\$ 0.0117	284	\$ 3.33	\$ 0.0118	284	\$ 3.35	\$ 0.03	0.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	284	\$ 1.88	\$ 0.0066	284	\$ 1.88	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 41.81</b>			<b>\$ 45.59</b>	<b>\$ 3.79</b>	<b>9.06%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	284	\$ 1.28	\$ 0.0045	284	\$ 1.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	284	\$ 0.43	\$ 0.0015	284	\$ 0.43	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	177	\$ 13.47	\$ 0.0760	177	\$ 13.47	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	50	\$ 6.08	\$ 0.1220	50	\$ 6.08	\$ -	0.00%
TOU - On Peak	\$ 0.1580	50	\$ 7.88	\$ 0.1580	50	\$ 7.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 71.20</b>			<b>\$ 74.98</b>	<b>\$ 3.79</b>	<b>5.32%</b>
HST	13%		\$ 9.26	13%		\$ 9.75	\$ 0.49	5.32%
Ontario Electricity Rebate	13.1%		\$ (9.33)	13.1%		\$ (9.82)	\$ (0.50)	
<b>Total Bill on TOU</b>			<b>\$ 71.12</b>			<b>\$ 74.91</b>	<b>\$ 3.78</b>	<b>5.32%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	10,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.86	1	\$ 36.86	\$ 38.11	1	\$ 38.11	\$ 1.25	3.39%
Distribution Volumetric Rate	\$ 0.0186	10000	\$ 186.00	\$ 0.0192	10000	\$ 192.00	\$ 6.00	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	10000	\$ (13.00)	\$ -	10000	\$ -	\$ 13.00	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 209.86</b>			<b>\$ 230.11</b>	<b>\$ 20.25</b>	<b>9.65%</b>
Line Losses on Cost of Power	\$ 0.0990	263	\$ 26.05	\$ 0.0990	263	\$ 26.05	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0008	10,000	\$ (8.00)	\$ 0.0046	10,000	\$ 46.00	\$ 54.00	-675.00%
CBR Class B Rate Riders	\$ 0.0001	10,000	\$ 1.00	\$ 0.0005	10,000	\$ 5.00	\$ 4.00	400.00%
GA Rate Riders	\$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	10,000	\$ 5.00	\$ 0.0005	10,000	\$ 5.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 234.33</b>			<b>\$ 312.58</b>	<b>\$ 78.25</b>	<b>33.39%</b>
RTSR - Network	\$ 0.0102	10,263	\$ 104.68	\$ 0.0103	10,263	\$ 105.71	\$ 1.03	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	10,263	\$ 61.58	\$ 0.0060	10,263	\$ 61.58	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 400.59</b>			<b>\$ 479.86</b>	<b>\$ 79.28</b>	<b>19.79%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	10,263	\$ 46.18	\$ 0.0045	10,263	\$ 46.18	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	10,263	\$ 15.39	\$ 0.0015	10,263	\$ 15.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	6,400	\$ 486.40	\$ 0.0760	6,400	\$ 486.40	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	1,800	\$ 219.60	\$ 0.1220	1,800	\$ 219.60	\$ -	0.00%
TOU - On Peak	\$ 0.1580	1,800	\$ 284.40	\$ 0.1580	1,800	\$ 284.40	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			<b>\$ 1,452.82</b>			<b>\$ 1,532.09</b>	<b>\$ 79.28</b>	<b>5.46%</b>
HST		13%	\$ 188.87		13%	\$ 199.17	\$ 10.31	5.46%
Ontario Electricity Rebate		13.1%	\$ (190.32)		13.1%	\$ (200.70)	\$ (10.39)	
<b>Total Bill on TOU</b>			<b>\$ 1,451.36</b>			<b>\$ 1,530.56</b>	<b>\$ 79.20</b>	<b>5.46%</b>

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	306,600	kWh
Demand	600	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 273.56	1	\$ 273.56	\$ 282.86	1	\$ 282.86	\$ 9.30	3.40%
Distribution Volumetric Rate	\$ 3.3247	600	\$ 1,994.82	\$ 3.4377	600	\$ 2,062.62	\$ 67.80	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.5290	600	\$ (317.40)	\$ -	600	\$ -	\$ 317.40	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,950.98</b>			<b>\$ 2,345.48</b>	<b>\$ 394.50</b>	<b>20.22%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 0.2921	600	\$ (175.26)	\$ 1.8641	600	\$ 1,118.46	\$ 1,293.72	-738.17%
CBR Class B Rate Riders	\$ 0.0551	600	\$ 33.06	\$ 0.1729	600	\$ 103.74	\$ 70.68	213.79%
GA Rate Riders	\$ 0.0022	306,600	\$ 674.52	\$ 0.0034	306,600	\$ 1,042.44	\$ 367.92	54.55%
Low Voltage Service Charge	\$ 0.2043	600	\$ 122.58	\$ 0.2355	600	\$ 141.30	\$ 18.72	15.27%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,605.88</b>			<b>\$ 4,751.42</b>	<b>\$ 2,145.54</b>	<b>82.33%</b>
RTSR - Network	\$ 4.6724	600	\$ 2,803.44	\$ 4.7298	600	\$ 2,837.88	\$ 34.44	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6939	600	\$ 1,616.34	\$ 2.6988	600	\$ 1,619.28	\$ 2.94	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 7,025.66</b>			<b>\$ 9,208.58</b>	<b>\$ 2,182.92</b>	<b>31.07%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	314,664	\$ 1,415.99	\$ 0.0045	314,664	\$ 1,415.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	314,664	\$ 472.00	\$ 0.0015	314,664	\$ 472.00	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	314,664	\$ 50,220.31	\$ 0.1596	314,664	\$ 50,220.31	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 59,134.20</b>			<b>\$ 61,317.12</b>	<b>\$ 2,182.92</b>	<b>3.69%</b>
HST	13%		\$ 7,687.45	13%		\$ 7,971.23	\$ 283.78	3.69%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 66,821.64</b>			<b>\$ 69,288.34</b>	<b>\$ 2,466.70</b>	<b>3.69%</b>

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.43	1	\$ 36.43	\$ 37.67	1	\$ 37.67	\$ 1.24	3.40%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ (0.83)	1	\$ (0.83)	\$ -	1	\$ -	\$ 0.83	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 35.60</b>			<b>\$ 37.67</b>	<b>\$ 2.07</b>	<b>5.81%</b>
Line Losses on Cost of Power	\$ 0.1596	20	\$ 3.15	\$ 0.1596	20	\$ 3.15	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	750	\$ (0.83)	\$ 0.0045	750	\$ 3.38	\$ 4.20	-509.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0005	750	\$ 0.38	\$ 0.30	400.00%
GA Rate Riders	\$ 0.0022	750	\$ 1.65	\$ 0.0034	750	\$ 2.55	\$ 0.90	54.55%
Low Voltage Service Charge	\$ 0.0005	750	\$ 0.38	\$ 0.0006	750	\$ 0.45	\$ 0.08	20.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 40.44</b>			<b>\$ 47.99</b>	<b>\$ 7.55</b>	<b>18.66%</b>
RTSR - Network	\$ 0.0117	770	\$ 9.01	\$ 0.0118	770	\$ 9.08	\$ 0.08	0.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	770	\$ 5.08	\$ 0.0066	770	\$ 5.08	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 54.53</b>			<b>\$ 62.15</b>	<b>\$ 7.62</b>	<b>13.98%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	770	\$ 3.46	\$ 0.0045	770	\$ 3.46	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	770	\$ 1.15	\$ 0.0015	770	\$ 1.15	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 178.85</b>			<b>\$ 186.47</b>	<b>\$ 7.62</b>	<b>4.26%</b>
HST	13%		\$ 23.25	13%		\$ 24.24	\$ 0.99	4.26%
Ontario Electricity Rebate	13.1%		\$ (23.43)	13.1%		\$ (24.43)		
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 202.10</b>			<b>\$ 210.71</b>	<b>\$ 8.61</b>	<b>4.26%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	Non-RPP (Retailer)		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.86	1	\$ 36.86	\$ 38.11	1	\$ 38.11	\$ 1.25	3.39%
Distribution Volumetric Rate	\$ 0.0186	2000	\$ 37.20	\$ 0.0192	2000	\$ 38.40	\$ 1.20	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	2000	\$ (2.60)	\$ -	2000	\$ -	\$ 2.60	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 71.46</b>			<b>\$ 76.51</b>	<b>\$ 5.05</b>	<b>7.07%</b>
Line Losses on Cost of Power	\$ 0.1596	53	\$ 8.39	\$ 0.1596	53	\$ 8.39	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0008	2,000	\$ (1.60)	\$ 0.0046	2,000	\$ 9.20	\$ 10.80	-675.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0005	2,000	\$ 1.00	\$ 0.80	400.00%
GA Rate Riders	\$ 0.0022	2,000	\$ 4.40	\$ 0.0034	2,000	\$ 6.80	\$ 2.40	54.55%
Low Voltage Service Charge	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 84.27</b>			<b>\$ 103.32</b>	<b>\$ 19.05</b>	<b>22.60%</b>
RTSR - Network	\$ 0.0102	2,053	\$ 20.94	\$ 0.0103	2,053	\$ 21.14	\$ 0.21	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	2,053	\$ 12.32	\$ 0.0060	2,053	\$ 12.32	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 117.53</b>			<b>\$ 136.78</b>	<b>\$ 19.26</b>	<b>16.38%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,053	\$ 9.24	\$ 0.0045	2,053	\$ 9.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,053	\$ 3.08	\$ 0.0015	2,053	\$ 3.08	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	2,000	\$ 319.20	\$ 0.1596	2,000	\$ 319.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 449.04</b>			<b>\$ 468.30</b>	<b>\$ 19.26</b>	<b>4.29%</b>
HST		13%	\$ 58.38		13%	\$ 60.88	\$ 2.50	4.29%
Ontario Electricity Rebate		13.1%	\$ (58.82)		13.1%	\$ (61.35)		
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 507.42</b>			<b>\$ 529.18</b>	<b>\$ 21.76</b>	<b>4.29%</b>

Appendix D:  
2026 Commodity Accounts Analysis Workform



# Commodity Accounts Analysis Workform for 2026 Rate Applications

Formerly "GA Analysis Workform"

Version 1.0

Unlock Model

Input cells  
Drop down cells

Utility Name Festival Hydro Inc.

**Note 1**

For Account 1589 and Account 1588, determine if a or b below applies and select the appropriate year related to the account balance in the drop-down box to the right.

- a) If the account balances were last approved on a final basis, select the year of the year-end balances that were last approved on a final basis.
- b) If the account balances were last approved on an interim basis, and
- i) there are no changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on an interim basis. OR
  - ii) there are changes to the previously approved interim balances, select the year of the year-end balances that were last approved for disposition on a final basis. An explanation should be provided to explain the reason for the change in the previously approved interim balances.

(e.g. If the 2022 balances that were reviewed in the 2024 rate application were to be selected, select 2022)

Year Selected

2023

**Instructions:**

1) Determine which scenario above applies (a, bi or bii). Select the appropriate year to generate the appropriate Commodity Accounts Analysis Workform tabs, and information in the Principal Adjustments tab and Account 1588 tab.

For example:

- Scenario a - If 2023 balances were last approved on a final basis - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bi - If 2023 balances were last approved on an interim basis and there are no changes to 2023 balances - Select 2023 and a Commodity Accounts Analysis Workform for 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
  - Scenario bii - If 2023 balances were last approved on an interim basis, there are changes to 2023 balances, and 2022 balances were last approved for disposition - Select 2022 and Commodity Accounts Analysis Workforms for 2023 and 2024 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- 2) Complete the Commodity Accounts Analysis Workform for each year generated.
- 3) Complete the Account 1588 tab. Note that the number of years that require the reasonability test to be completed are shown in the Account 1588 tab, depending on the year selected on the Information Sheet.
- 4) Complete the Principal Adjustments tab. Note that the number of years that require principal adjustment reconciliations are all shown in the one Principal Adjustments tab, depending on the year selected on the Information Sheet.

See the separate document Commodity Accounts Analysis Workform Instructions for detailed instructions on how to complete the Workform and examples of reconciling items and principal adjustments.

Year	Annual Net Change in Expected GA Balance from GA Analysis	Net Change in Principal Balance in the GL	Reconciling Items	Adjusted Net Change in Principal Balance in the GL	Unresolved Difference	\$ Consumption at Actual Rate Paid	Unresolved Difference as % of Expected GA Payments to IESO
2024	\$ 586,170	\$ 447,564	\$ 81,362	\$ 528,926	\$ (57,244)	\$ 9,554,853	-0.6%
Cumulative Balance	\$ 586,170	\$ 447,564	\$ 81,362	\$ 528,926	\$ (57,244)	\$ 9,554,853	N/A

**Account 1588 Reconciliation Summary**

Year	Account 1588 as a % of Account 4705
2024	0.5%
Cumulative Balance	0.0%

*This Workbook Model is protected by copyright and is being made available to you solely for the purpose of filing your COS 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 your application, the onus remains on the applicant to ensure the accuracy of the data and the results.*





# Commodity Accounts Analysis Workform

Note 2 **Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)**

Year		2024		
Total Metered excluding WMP	C = A+B	603,595,867	kWh	100%
RPP	A	209,623,688	kWh	34.7%
Non RPP	B = D+E	393,972,179	kWh	65.3%
Non-RPP Class A	D	263,420,940	kWh	43.6%
Non-RPP Class B*	E	130,551,239	kWh	21.6%

\*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.

Note 3 **GA Billing Rate**

GA is billed on the

1st Estimate

Please confirm that the same GA rate is used to bill all customer classes. If not, please provide further details

Yes

Please confirm that the GA Rate used for unbilled revenue is the same as the one used for billed revenue in any particular month

Yes

Note 4 **Analysis of Expected GA Amount**

Year	2024								
Calendar Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Deduct Previous Month Unbilled Loss Adjusted Consumption (kWh)	Add Current Month Unbilled Loss Adjusted Consumption (kWh)	Non-RPP Class B Including Loss Adjusted Consumption, Adjusted for Unbilled (kWh)	GA Rate Billed (\$/kWh)	\$ Consumption at GA Rate Billed	GA Actual Rate Paid (\$/kWh)	\$ Consumption at Actual Rate Paid	Expected GA Price Variance (\$)
	F	G	H	I = F-G+H	J	K = I*J	L	M = I*L	N=M-K
January	11,201,991			11,201,991	0.05413	\$ 606,364	0.04588	\$ 513,947	\$ (92,416)
February	9,893,725			9,893,725	0.08498	\$ 840,769	0.06632	\$ 656,152	\$ (184,617)
March	10,510,028			10,510,028	0.08366	\$ 879,269	0.08171	\$ 858,774	\$ (20,495)
April	9,895,122			9,895,122	0.08498	\$ 840,887	0.07427	\$ 734,911	\$ (105,977)
May	9,782,898			9,782,898	0.04588	\$ 448,839	0.07763	\$ 759,446	\$ 310,607
June	10,560,572			10,560,572	0.04588	\$ 484,519	0.07840	\$ 827,949	\$ 343,430
July	12,485,985			12,485,985	0.04588	\$ 572,857	0.06371	\$ 795,482	\$ 222,625
August	12,477,921			12,477,921	0.05552	\$ 692,774	0.06323	\$ 788,979	\$ 96,205
September	12,420,588			12,420,588	0.06750	\$ 838,390	0.07928	\$ 984,704	\$ 146,315
October	11,417,197			11,417,197	0.08171	\$ 932,899	0.07484	\$ 854,463	\$ (78,436)
November	11,394,420			11,394,420	0.07680	\$ 875,091	0.08904	\$ 1,014,559	\$ 139,468
December	12,392,515			12,392,515	0.07928	\$ 982,479	0.06177	\$ 765,486	\$ (216,993)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	134,432,961	-	-	134,432,961		\$ 8,995,137		\$ 9,554,853	\$ 559,715

Annual Non-RPP Class B Wholesale kWh *	Annual Non-RPP Class B Retail billed kWh	Annual Unaccounted for Energy Loss kWh	Weighted Average GA Actual Rate Paid (\$/kWh)**	Expected GA Volume Variance (\$)
O	P	Q=O-P	R	P= Q*R
134,814,031	134,432,961	381,069	0.06942	\$ 26,455

\*Equal to (AQEW - Class A + embedded generation kWh)\*(Non-RPP Class B retail kWh/Total retail Class B kWh)

\*\*Equal to annual Non-RPP Class B \$ GA paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B Wholesale kWh (as quantified in column O in the table above)

Total Expected GA Variance	\$ 586,170
----------------------------	------------

Calculated Loss Factor	1.0297
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0263
Difference	0.0034

a) Please provide an explanation in the text box below if columns G and H for unbilled consumption are not used in the table above.

Non-RPP Class B Including Loss Factor Billed Consumption (kWh) provided in columns F is final trued up calendar month consumption and therefore no adjustments required.

b) Please provide an explanation in the text box below if the difference in loss factor is greater than 1%

Note 5 **Reconciling Items**

	Item	Amount	Explanation	Principal Adjustments	
	Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$		Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation
1a	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	447,564			
1b	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior period corrections				
2a	Remove prior year end unbilled to actual revenue differences				
2b	Add current year end unbilled to actual revenue differences				
3a	Remove difference between prior year accrual/unbilled to actual from load transfers				
3b	Add difference between current year accrual/unbilled to actual from load transfers				
4a	Significant prior period billing adjustments recorded in current year				
4b	Significant current period billing adjustments recorded in other year(s)				
5	CT 2148 for prior period corrections				
6	CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - Current Year	81,362		Yes	
7					
8					
9					
10					

Note 6	Adjusted Net Change in Principal Balance in the GL	\$	528,926
	Net Change in Expected GA Balance in the Year Per Analysis	\$	586,170
	Unresolved Difference	\$	(57,244)
	Unresolved Difference as % of Expected GA Payments to IESO		-0.6%



## Account 1588 Reasonability

Note 7 **Account 1588 Reasonability Test**

Year	Account 1588 - RSVA Power			Account 4705 - Power Purchased	Account 1588 as % of Account 4705
	Transactions <sup>1</sup>	Principal Adjustments <sup>1</sup>	Total Activity in Calendar Year		
2024	568,172	-	399,250	168,922	34,520,162
Cumulative	568,172	-	399,250	168,922	-

**Notes**

1) The transactions should equal the "Transaction" column in the DVA Continuity Schedule. This is also expected to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)

2) Reconciling items and Principal Adjustments reflect the total of Note 7a "Reconciling Items and Principal Adjustments". Reconciling items represent the items that are recorded in the current period but are related to the prior periods. These items are booked in the GL in the appropriate period and as such do not need to be included in the principal adjustments. However, the reconciling items should be excluded for the purpose of the reasonability test for Account 1588.

3) Principal adjustments should equal the "Principal Adjustments" column in the DVA Continuity Schedule. Principal adjustments adjust the transactions in the general ledger to the amount that should be requested for disposition.

Note 7a **Reconciling Items and Principal Adjustments - complete for each year where Account 1588 as a % of Account 4705 is greater than + / - 1% of that year's cost of power purchased (Note 7, above)**

	Item	Amount	Explanation	Principal Adjustment on DVA Continuity Schedule	If "no", please provide an explanation <sup>2</sup>
1a	CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year				
1b	CT 148 True-up of GA Charges based on Actual RPP Volumes - current year	\$ (81,362)		Yes	
2a	CT 1142/142 true-up adjustment based on actual price and volume - prior year	\$ (317,889)		Yes	
2b	CT 1142/142 true-up adjustment based on actual price and volume - current year				
3a	Remove prior year end unbilled to actual revenue differences				
3b	Add current year end unbilled to actual revenue differences				
4a	Significant prior period billing adjustments recorded in current year				
4b	Significant current period billing adjustments recorded in other year(s)				
5	Variance (eg. Variance due to significant understated/overstated line loss factor)				
6					
7					
8					
	<b>Total Reconciling Items</b>	<b>\$ (399,250)</b>			

# Commodity Accounts Analysis Workform - Account 1588 and 1589 Principal Adjustment Reconciliation

Note 8 **Breakdown of principal adjustments included in last approved balance:**

Account 1589 - RSVA Global Adjustment			
Adjustment Description	Amount	To be reversed in current application?	Explanation if not to be reversed in current application
1 Adjust allocation of CT 148 per IESO bill relating to actual RPP and Non-	454,599	No	Reversal of prior year
2			
3			
4			
5			
6			
7			
8			
Total	454,599		
Total principal adjustments included in last approved balance			
Difference	454,599		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1 Adjust allocation of CT 148 per IESO bill relating to actual RPP and Non-RPP	(454,599)	No	Reversal of prior year
2 Record underpayment of IESO owed amounts due to Non-RPP allocation	(108,432)	No	Reversal of prior year
3			
4			
5			
6			
7			
8			
Total	(563,031)		
Total principal adjustments included in last approved balance			
Difference	(563,031)		

Note 9 **Principal adjustment reconciliation in current application:**

## Notes

- 1) The "Transaction" column in the DVA Continuity Schedule is to equal the transactions in the general ledger (excluding transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule)
- 2) Any principal adjustments needed to adjust the transactions in the general ledger to the amount that should be requested for disposition should be shown separately in the "Principal Adjustments" column of the DVA Continuity Schedule
- 3) The "Variance RRR vs. 2024 Balance" column in the DVA Continuity Schedule should equal principal adjustments made in the current disposition period. It should not be impacted by reversals from prior year approved principal adjustments.
- 4) Principal adjustments to the pro-ratio of CT 148 true-ups (i.e. principal adjustment #1 in tables below) are expected to be equal and offsetting between Account 1588 and Account 1589, if not, please explain. If this results in further adjustments to RPP settlements, this should be shown separately as a principal adjustment to CT 1142/142 (i.e. principal adjustment #2 in tables below)

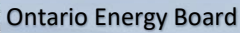
Complete the table below for the current disposition period. Complete a table for each year included in the balance under review in this rate application. The number of tables to be completed is automatically generated based on data provided in the Information Sheet

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	81,362	2025
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	81,362	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	81,362	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1		
	2		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(81,362)	2,025
	2 CT 1142/142 true-up based on actuals	(317,889)	2,025
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(399,250)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(399,250)	

## Appendix E:

### Bill Impacts



## Incentive Rate-setting Mechanism Rate Generator for 2026 Filers

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

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

**Note:**

1. For those classes that are not eligible for the RPP price, the weighted average price including Class B GA of \$0.1596/kWh (IESO's Monthly Market Report for May 2025) has been used to represent the cost of power. For those classes on a retailer contract, applicants should enter the contract price (plus GA) for a more accurate estimate. Changes to the cost of power can be made directly on the bill impact table for the specific class.

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

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

Table 1

[illegible]

Table 2

[illegible]

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.43	1	\$ 36.43	\$ 37.67	1	\$ 37.67	\$ 1.24	3.40%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.83)	1	\$ (0.83)	\$ -	1	\$ -	\$ 0.83	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 35.60			\$ 37.67	\$ 2.07	5.81%
Line Losses on Cost of Power	\$ 0.0990	20	\$ 1.95	\$ 0.0990	20	\$ 1.95	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	750	\$ (0.83)	\$ 0.0045	750	\$ 3.38	\$ 4.20	-509.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0005	750	\$ 0.38	\$ 0.30	400.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	750	\$ 0.38	\$ 0.0006	750	\$ 0.45	\$ 0.08	20.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 37.60			\$ 44.24	\$ 6.65	17.67%
RTSR - Network	\$ 0.0117	770	\$ 9.01	\$ 0.0118	770	\$ 9.08	\$ 0.08	0.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	770	\$ 5.08	\$ 0.0066	770	\$ 5.08	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 51.68			\$ 58.41	\$ 6.72	13.01%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	770	\$ 3.46	\$ 0.0045	770	\$ 3.46	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	770	\$ 1.15	\$ 0.0015	770	\$ 1.15	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	480	\$ 36.48	\$ 0.0760	480	\$ 36.48	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	135	\$ 16.47	\$ 0.1220	135	\$ 16.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	135	\$ 21.33	\$ 0.1580	135	\$ 21.33	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 130.83			\$ 137.55	\$ 6.72	5.14%
HST	13%		\$ 17.01	13%		\$ 17.88	\$ 0.87	5.14%
Ontario Electricity Rebate	13.1%		\$ (17.14)	13.1%		\$ (18.02)	\$ (0.88)	
<b>Total Bill on TOU</b>			\$ 130.70			\$ 137.42	\$ 6.72	5.14%



Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	2,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.86	1	\$ 36.86	\$ 38.11	1	\$ 38.11	\$ 1.25	3.39%
Distribution Volumetric Rate	\$ 0.0186	2000	\$ 37.20	\$ 0.0192	2000	\$ 38.40	\$ 1.20	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	2000	\$ (2.60)	\$ -	2000	\$ -	\$ 2.60	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 71.46			\$ 76.51	\$ 5.05	7.07%
Line Losses on Cost of Power	\$ 0.0990	53	\$ 5.21	\$ 0.0990	53	\$ 5.21	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0008	2,000	\$ (1.60)	\$ 0.0046	2,000	\$ 9.20	\$ 10.80	-675.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0005	2,000	\$ 1.00	\$ 0.80	400.00%
GA Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 76.69			\$ 93.34	\$ 16.65	21.71%
RTSR - Network	\$ 0.0102	2,053	\$ 20.94	\$ 0.0103	2,053	\$ 21.14	\$ 0.21	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	2,053	\$ 12.32	\$ 0.0060	2,053	\$ 12.32	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 109.94			\$ 126.80	\$ 16.86	15.33%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,053	\$ 9.24	\$ 0.0045	2,053	\$ 9.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,053	\$ 3.08	\$ 0.0015	2,053	\$ 3.08	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	1,280	\$ 97.28	\$ 0.0760	1,280	\$ 97.28	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	360	\$ 43.92	\$ 0.1220	360	\$ 43.92	\$ -	0.00%
TOU - On Peak	\$ 0.1580	360	\$ 56.88	\$ 0.1580	360	\$ 56.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 320.59			\$ 337.44	\$ 16.86	5.26%
HST	13%		\$ 41.68	13%		\$ 43.87	\$ 2.19	5.26%
Ontario Electricity Rebate	13.1%		\$ (42.00)	13.1%		\$ (44.20)	\$ (2.21)	
<b>Total Bill on TOU</b>			\$ 320.27			\$ 337.11	\$ 16.84	5.26%

Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	51,100	kWh
Demand	100	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 273.56	1	\$ 273.56	\$ 282.86	1	\$ 282.86	\$ 9.30	3.40%
Distribution Volumetric Rate	\$ 3.3247	100	\$ 332.47	\$ 3.4377	100	\$ 343.77	\$ 11.30	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -0.5290	100	\$ (52.90)	\$ -	100	\$ -	\$ 52.90	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 553.13</b>			<b>\$ 626.63</b>	<b>\$ 73.50</b>	<b>13.29%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ -0.2921	100	\$ (29.21)	\$ 1.8641	100	\$ 186.41	\$ 215.62	-738.17%
CBR Class B Rate Riders	\$ 0.0551	100	\$ 5.51	\$ 0.1729	100	\$ 17.29	\$ 11.78	213.79%
GA Rate Riders	\$ 0.0022	51,100	\$ 112.42	\$ 0.0034	51,100	\$ 173.74	\$ 61.32	54.55%
Low Voltage Service Charge	\$ 0.2043	100	\$ 20.43	\$ 0.2355	100	\$ 23.55	\$ 3.12	15.27%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 662.28</b>			<b>\$ 1,027.62</b>	<b>\$ 365.34</b>	<b>55.16%</b>
RTSR - Network	\$ 4.6724	100	\$ 467.24	\$ 4.7298	100	\$ 472.98	\$ 5.74	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6939	100	\$ 269.39	\$ 2.6988	100	\$ 269.88	\$ 0.49	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 1,398.91</b>			<b>\$ 1,770.48</b>	<b>\$ 371.57</b>	<b>26.56%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	52,444	\$ 236.00	\$ 0.0045	52,444	\$ 236.00	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	52,444	\$ 78.67	\$ 0.0015	52,444	\$ 78.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	52,444	\$ 8,370.05	\$ 0.1596	52,444	\$ 8,370.05	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 10,083.87</b>			<b>\$ 10,455.44</b>	<b>\$ 371.57</b>	<b>3.68%</b>
HST	13%		\$ 1,310.90	13%		\$ 1,359.21	\$ 48.30	3.68%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 11,394.78</b>			<b>\$ 11,814.65</b>	<b>\$ 419.87</b>	<b>3.68%</b>

Customer Class:	LARGE USE SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	2,555,000	kWh
Demand	5,000	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 13,084.05	1	\$ 13,084.05	\$ 13,528.91	1	\$ 13,528.91	\$ 444.86	3.40%
Distribution Volumetric Rate	\$ 1.8483	5000	\$ 9,241.50	\$ 1.9111	5000	\$ 9,555.50	\$ 314.00	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.7492	5000	\$ (3,746.00)	\$ -	5000	\$ -	\$ 3,746.00	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 18,579.55</b>			<b>\$ 23,084.41</b>	<b>\$ 4,504.86</b>	<b>24.25%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.3994	5,000	\$ (1,997.00)	\$ 3.0029	5,000	\$ 15,014.50	\$ 17,011.50	-851.85%
CBR Class B Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,555,000	\$ -	-\$ 0.0037	2,555,000	\$ (9,453.50)	\$ (9,453.50)	
Low Voltage Service Charge	\$ 0.2336	5,000	\$ 1,168.00	\$ 0.2693	5,000	\$ 1,346.50	\$ 178.50	15.28%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 17,750.55</b>			<b>\$ 29,991.91</b>	<b>\$ 12,241.36</b>	<b>68.96%</b>
RTSR - Network	\$ 5.1733	5,000	\$ 25,866.50	\$ 5.2369	5,000	\$ 26,184.50	\$ 318.00	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 3.0804	5,000	\$ 15,402.00	\$ 3.0860	5,000	\$ 15,430.00	\$ 28.00	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 59,019.05</b>			<b>\$ 71,606.41</b>	<b>\$ 12,587.36</b>	<b>21.33%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,622,197	\$ 11,799.88	\$ 0.0045	2,622,197	\$ 11,799.88	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,622,197	\$ 3,933.29	\$ 0.0015	2,622,197	\$ 3,933.29	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	2,622,197	\$ 418,502.56	\$ 0.1596	2,622,197	\$ 418,502.56	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 493,255.04</b>			<b>\$ 505,842.40</b>	<b>\$ 12,587.36</b>	<b>2.55%</b>
HST	13%		\$ 64,123.16	13%		\$ 65,759.51	\$ 1,636.36	2.55%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 557,378.20</b>			<b>\$ 571,601.91</b>	<b>\$ 14,223.72</b>	<b>2.55%</b>

Customer Class:	UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	340	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 9.80	1	\$ 9.80	\$ 10.13	1	\$ 10.13	\$ 0.33	3.37%
Distribution Volumetric Rate	\$ 0.0128	340	\$ 4.35	\$ 0.0132	340	\$ 4.49	\$ 0.14	3.12%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	340	\$ (0.44)	\$ -	340	\$ -	\$ 0.44	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 13.71			\$ 14.62	\$ 0.91	6.62%
Line Losses on Cost of Power	\$ 0.0990	9	\$ 0.89	\$ 0.0990	9	\$ 0.89	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0007	340	\$ (0.24)	\$ 0.0045	340	\$ 1.53	\$ 1.77	-742.86%
CBR Class B Rate Riders	\$ 0.0001	340	\$ 0.03	\$ 0.0005	340	\$ 0.17	\$ 0.14	400.00%
GA Rate Riders	\$ -	340	\$ -	\$ -	340	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	340	\$ 0.17	\$ 0.0005	340	\$ 0.17	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	340	\$ -	\$ -	340	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 14.56			\$ 17.37	\$ 2.81	19.31%
RTSR - Network	\$ 0.0102	349	\$ 3.56	\$ 0.0103	349	\$ 3.59	\$ 0.03	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	349	\$ 2.09	\$ 0.0060	349	\$ 2.09	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 20.21			\$ 23.06	\$ 2.85	14.08%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	349	\$ 1.57	\$ 0.0045	349	\$ 1.57	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	349	\$ 0.52	\$ 0.0015	349	\$ 0.52	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	218	\$ 16.54	\$ 0.0760	218	\$ 16.54	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	61	\$ 7.47	\$ 0.1220	61	\$ 7.47	\$ -	0.00%
TOU - On Peak	\$ 0.1580	61	\$ 9.67	\$ 0.1580	61	\$ 9.67	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 56.23			\$ 59.08	\$ 2.85	5.06%
HST	13%		\$ 7.31	13%		\$ 7.68	\$ 0.37	5.06%
Ontario Electricity Rebate	13.1%		\$ (7.37)	13.1%		\$ (7.74)	\$ (0.37)	
<b>Total Bill on TOU</b>			\$ 56.18			\$ 59.02	\$ 2.84	5.06%

Customer Class:	SENTINEL LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	RPP	
Consumption	423	kWh
Demand	1	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 3.44	1	\$ 3.44	\$ 3.56	1	\$ 3.56	\$ 0.12	3.49%
Distribution Volumetric Rate	\$ 18.3245	1	\$ 18.32	\$ 18.9475	1	\$ 18.95	\$ 0.62	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.4789	1	\$ (0.48)	\$ -	1	\$ -	\$ 0.48	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 21.29			\$ 22.51	\$ 1.22	5.74%
Line Losses on Cost of Power	\$ 0.0990	11	\$ 1.10	\$ 0.0990	11	\$ 1.10	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.2548	1	\$ (0.25)	\$ 1.6448	1	\$ 1.64	\$ 1.90	-745.53%
CBR Class B Rate Riders	\$ 0.0531	1	\$ 0.05	\$ 0.1854	1	\$ 0.19	\$ 0.13	249.15%
GA Rate Riders	\$ -	423	\$ -	\$ -	423	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.1471	1	\$ 0.15	\$ 0.1696	1	\$ 0.17	\$ 0.02	15.30%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 22.33			\$ 25.61	\$ 3.28	14.67%
RTSR - Network	\$ 3.3345	1	\$ 3.33	\$ 3.3755	1	\$ 3.38	\$ 0.04	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9395	1	\$ 1.94	\$ 1.9430	1	\$ 1.94	\$ 0.00	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 27.61			\$ 30.93	\$ 3.32	12.03%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	434	\$ 1.95	\$ 0.0045	434	\$ 1.95	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	434	\$ 0.65	\$ 0.0015	434	\$ 0.65	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	271	\$ 20.57	\$ 0.0760	271	\$ 20.57	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	76	\$ 9.29	\$ 0.1220	76	\$ 9.29	\$ -	0.00%
TOU - On Peak	\$ 0.1580	76	\$ 12.03	\$ 0.1580	76	\$ 12.03	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 72.36			\$ 75.68	\$ 3.32	4.59%
HST	13%		\$ 9.41	13%		\$ 9.84	\$ 0.43	4.59%
Ontario Electricity Rebate	13.1%		\$ (9.48)	13.1%		\$ (9.91)	\$ (0.44)	
<b>Total Bill on TOU</b>			\$ 72.28			\$ 75.60	\$ 3.32	4.59%

Customer Class:	STREET LIGHTING SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	239,805	kWh
Demand	657	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 1.93	1	\$ 1.93	\$ 2.00	1	\$ 2.00	\$ 0.07	3.63%
Distribution Volumetric Rate	\$ 5.7557	657	\$ 3,781.49	\$ 5.9514	657	\$ 3,910.07	\$ 128.57	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.5233	657	\$ (343.81)	\$ -	657	\$ -	\$ 343.81	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 3,439.62</b>			<b>\$ 3,912.07</b>	<b>\$ 472.45</b>	<b>13.74%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.2785	657	\$ (182.97)	\$ 1.7221	657	\$ 1,131.42	\$ 1,314.39	-718.35%
CBR Class B Rate Riders	\$ 0.0580	657	\$ 38.11	\$ 0.1887	657	\$ 123.98	\$ 85.87	225.34%
GA Rate Riders	\$ 0.0022	239,805	\$ 527.57	\$ 0.0034	239,805	\$ 815.34	\$ 287.77	54.55%
Low Voltage Service Charge	\$ 0.1440	657	\$ 94.61	\$ 0.1661	657	\$ 109.13	\$ 14.52	15.35%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	657	\$ -	\$ -	657	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 3,916.93</b>			<b>\$ 6,091.93</b>	<b>\$ 2,175.00</b>	<b>55.53%</b>
RTSR - Network	\$ 3.3174	657	\$ 2,179.53	\$ 3.3582	657	\$ 2,206.34	\$ 26.81	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.8996	657	\$ 1,248.04	\$ 1.9031	657	\$ 1,250.34	\$ 2.30	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 7,344.50</b>			<b>\$ 9,548.60</b>	<b>\$ 2,204.11</b>	<b>30.01%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	246,112	\$ 1,107.50	\$ 0.0045	246,112	\$ 1,107.50	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	246,112	\$ 369.17	\$ 0.0015	246,112	\$ 369.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	246,112	\$ 39,279.45	\$ 0.1596	246,112	\$ 39,279.45	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 48,100.87</b>			<b>\$ 50,304.98</b>	<b>\$ 2,204.11</b>	<b>4.58%</b>
HST	13%		\$ 6,253.11	13%		\$ 6,539.65	\$ 286.53	4.58%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 54,353.99</b>			<b>\$ 56,844.63</b>	<b>\$ 2,490.64</b>	<b>4.58%</b>

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	277	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.43	1	\$ 36.43	\$ 37.67	1	\$ 37.67	\$ 1.24	3.40%
Distribution Volumetric Rate	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Fixed Rate Riders	\$ (0.83)	1	\$ (0.83)	\$ -	1	\$ -	\$ 0.83	-100.00%
Volumetric Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			\$ 35.60			\$ 37.67	\$ 2.07	5.81%
Line Losses on Cost of Power	\$ 0.0990	7	\$ 0.72	\$ 0.0990	7	\$ 0.72	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	277	\$ (0.30)	\$ 0.0045	277	\$ 1.25	\$ 1.55	-509.09%
CBR Class B Rate Riders	\$ 0.0001	277	\$ 0.03	\$ 0.0005	277	\$ 0.14	\$ 0.11	400.00%
GA Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	277	\$ 0.14	\$ 0.0006	277	\$ 0.17	\$ 0.03	20.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 36.60			\$ 40.36	\$ 3.76	10.27%
RTSR - Network	\$ 0.0117	284	\$ 3.33	\$ 0.0118	284	\$ 3.35	\$ 0.03	0.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	284	\$ 1.88	\$ 0.0066	284	\$ 1.88	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 41.81			\$ 45.59	\$ 3.79	9.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	284	\$ 1.28	\$ 0.0045	284	\$ 1.28	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	284	\$ 0.43	\$ 0.0015	284	\$ 0.43	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	177	\$ 13.47	\$ 0.0760	177	\$ 13.47	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	50	\$ 6.08	\$ 0.1220	50	\$ 6.08	\$ -	0.00%
TOU - On Peak	\$ 0.1580	50	\$ 7.88	\$ 0.1580	50	\$ 7.88	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 71.20			\$ 74.98	\$ 3.79	5.32%
HST	13%		\$ 9.26	13%		\$ 9.75	\$ 0.49	5.32%
Ontario Electricity Rebate	13.1%		\$ (9.33)	13.1%		\$ (9.82)	\$ (0.50)	
<b>Total Bill on TOU</b>			\$ 71.12			\$ 74.91	\$ 3.78	5.32%

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION		
RPP / Non-RPP:	RPP		
Consumption	10,000	kWh	
Demand	-	kW	
Current Loss Factor	1.0263		
Proposed/Approved Loss Factor	1.0263		

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.86	1	\$ 36.86	\$ 38.11	1	\$ 38.11	\$ 1.25	3.39%
Distribution Volumetric Rate	\$ 0.0186	10000	\$ 186.00	\$ 0.0192	10000	\$ 192.00	\$ 6.00	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	10000	\$ (13.00)	\$ -	10000	\$ -	\$ 13.00	-100.00%
<b>Sub-Total A (excluding pass through)</b>			\$ 209.86			\$ 230.11	\$ 20.25	9.65%
Line Losses on Cost of Power	\$ 0.0990	263	\$ 26.05	\$ 0.0990	263	\$ 26.05	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0008	10,000	\$ (8.00)	\$ 0.0046	10,000	\$ 46.00	\$ 54.00	-675.00%
CBR Class B Rate Riders	\$ 0.0001	10,000	\$ 1.00	\$ 0.0005	10,000	\$ 5.00	\$ 4.00	400.00%
GA Rate Riders	\$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0005	10,000	\$ 5.00	\$ 0.0005	10,000	\$ 5.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	10,000	\$ -	\$ -	10,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			\$ 234.33			\$ 312.58	\$ 78.25	33.39%
RTSR - Network	\$ 0.0102	10,263	\$ 104.68	\$ 0.0103	10,263	\$ 105.71	\$ 1.03	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	10,263	\$ 61.58	\$ 0.0060	10,263	\$ 61.58	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			\$ 400.59			\$ 479.86	\$ 79.28	19.79%
Wholesale Market Service Charge (WMSC)	\$ 0.0045	10,263	\$ 46.18	\$ 0.0045	10,263	\$ 46.18	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	10,263	\$ 15.39	\$ 0.0015	10,263	\$ 15.39	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0760	6,400	\$ 486.40	\$ 0.0760	6,400	\$ 486.40	\$ -	0.00%
TOU - Mid Peak	\$ 0.1220	1,800	\$ 219.60	\$ 0.1220	1,800	\$ 219.60	\$ -	0.00%
TOU - On Peak	\$ 0.1580	1,800	\$ 284.40	\$ 0.1580	1,800	\$ 284.40	\$ -	0.00%
<b>Total Bill on TOU (before Taxes)</b>			\$ 1,452.82			\$ 1,532.09	\$ 79.28	5.46%
HST	13%		\$ 188.87	13%		\$ 199.17	\$ 10.31	5.46%
Ontario Electricity Rebate	13.1%		\$ (190.32)	13.1%		\$ (200.70)	\$ (10.39)	
<b>Total Bill on TOU</b>			\$ 1,451.36			\$ 1,530.56	\$ 79.20	5.46%



Customer Class:	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Other)	
Consumption	306,600	kWh
Demand	600	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 273.56	1	\$ 273.56	\$ 282.86	1	\$ 282.86	\$ 9.30	3.40%
Distribution Volumetric Rate	\$ 3.3247	600	\$ 1,994.82	\$ 3.4377	600	\$ 2,062.62	\$ 67.80	3.40%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	-\$ 0.5290	600	\$ (317.40)	\$ -	600	\$ -	\$ 317.40	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 1,950.98</b>			<b>\$ 2,345.48</b>	<b>\$ 394.50</b>	<b>20.22%</b>
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	-\$ 0.2921	600	\$ (175.26)	\$ 1.8641	600	\$ 1,118.46	\$ 1,293.72	-738.17%
CBR Class B Rate Riders	\$ 0.0551	600	\$ 33.06	\$ 0.1729	600	\$ 103.74	\$ 70.68	213.79%
GA Rate Riders	\$ 0.0022	306,600	\$ 674.52	\$ 0.0034	306,600	\$ 1,042.44	\$ 367.92	54.55%
Low Voltage Service Charge	\$ 0.2043	600	\$ 122.58	\$ 0.2355	600	\$ 141.30	\$ 18.72	15.27%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 2,605.88</b>			<b>\$ 4,751.42</b>	<b>\$ 2,145.54</b>	<b>82.33%</b>
RTSR - Network	\$ 4.6724	600	\$ 2,803.44	\$ 4.7298	600	\$ 2,837.88	\$ 34.44	1.23%
RTSR - Connection and/or Line and Transformation Connection	\$ 2.6939	600	\$ 1,616.34	\$ 2.6988	600	\$ 1,619.28	\$ 2.94	0.18%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 7,025.66</b>			<b>\$ 9,208.58</b>	<b>\$ 2,182.92</b>	<b>31.07%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	314,664	\$ 1,415.99	\$ 0.0045	314,664	\$ 1,415.99	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	314,664	\$ 472.00	\$ 0.0015	314,664	\$ 472.00	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1596	314,664	\$ 50,220.31	\$ 0.1596	314,664	\$ 50,220.31	\$ -	0.00%
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 59,134.20</b>			<b>\$ 61,317.12</b>	<b>\$ 2,182.92</b>	<b>3.69%</b>
HST	13%		\$ 7,687.45	13%		\$ 7,971.23	\$ 283.78	3.69%
Ontario Electricity Rebate	13.1%		\$ -	13.1%		\$ -	\$ -	
<b>Total Bill on Average IESO Wholesale Market Price</b>			<b>\$ 66,821.64</b>			<b>\$ 69,288.34</b>	<b>\$ 2,466.70</b>	<b>3.69%</b>

Customer Class:	RESIDENTIAL SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	750	kWh
Demand	-	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.43	1	\$ 36.43	\$ 37.67	1	\$ 37.67	\$ 1.24	3.40%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ (0.83)	1	\$ (0.83)	\$ -	1	\$ -	\$ 0.83	-100.00%
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 35.60</b>			<b>\$ 37.67</b>	<b>\$ 2.07</b>	<b>5.81%</b>
Line Losses on Cost of Power	\$ 0.1596	20	\$ 3.15	\$ 0.1596	20	\$ 3.15	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0011	750	\$ (0.83)	\$ 0.0045	750	\$ 3.38	\$ 4.20	-509.09%
CBR Class B Rate Riders	\$ 0.0001	750	\$ 0.08	\$ 0.0005	750	\$ 0.38	\$ 0.30	400.00%
GA Rate Riders	\$ 0.0022	750	\$ 1.65	\$ 0.0034	750	\$ 2.55	\$ 0.90	54.55%
Low Voltage Service Charge	\$ 0.0005	750	\$ 0.38	\$ 0.0006	750	\$ 0.45	\$ 0.08	20.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 40.44</b>			<b>\$ 47.99</b>	<b>\$ 7.55</b>	<b>18.66%</b>
RTSR - Network	\$ 0.0117	770	\$ 9.01	\$ 0.0118	770	\$ 9.08	\$ 0.08	0.85%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0066	770	\$ 5.08	\$ 0.0066	770	\$ 5.08	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 54.53</b>			<b>\$ 62.15</b>	<b>\$ 7.62</b>	<b>13.98%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	770	\$ 3.46	\$ 0.0045	770	\$ 3.46	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	770	\$ 1.15	\$ 0.0015	770	\$ 1.15	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	750	\$ 119.70	\$ 0.1596	750	\$ 119.70	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 178.85</b>			<b>\$ 186.47</b>	<b>\$ 7.62</b>	<b>4.26%</b>
HST	13%		\$ 23.25	13%		\$ 24.24	\$ 0.99	4.26%
Ontario Electricity Rebate	13.1%		\$ (23.43)	13.1%		\$ (24.43)		
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 202.10</b>			<b>\$ 210.71</b>	<b>\$ 8.61</b>	<b>4.26%</b>

Customer Class:	GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	
RPP / Non-RPP:	Non-RPP (Retailer)	
Consumption	2,000	kWh
Demand	-	kW
Current Loss Factor	1.0263	
Proposed/Approved Loss Factor	1.0263	

	Current OEB-Approved			Proposed			Impact	
	Rate (\$)	Volume	Charge (\$)	Rate (\$)	Volume	Charge (\$)	\$ Change	% Change
Monthly Service Charge	\$ 36.86	1	\$ 36.86	\$ 38.11	1	\$ 38.11	\$ 1.25	3.39%
Distribution Volumetric Rate	\$ 0.0186	2000	\$ 37.20	\$ 0.0192	2000	\$ 38.40	\$ 1.20	3.23%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ 0.0013	2000	\$ (2.60)	\$ -	2000	\$ -	\$ 2.60	-100.00%
<b>Sub-Total A (excluding pass through)</b>			<b>\$ 71.46</b>			<b>\$ 76.51</b>	<b>\$ 5.05</b>	<b>7.07%</b>
Line Losses on Cost of Power	\$ 0.1596	53	\$ 8.39	\$ 0.1596	53	\$ 8.39	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0008	2,000	\$ (1.60)	\$ 0.0046	2,000	\$ 9.20	\$ 10.80	-675.00%
CBR Class B Rate Riders	\$ 0.0001	2,000	\$ 0.20	\$ 0.0005	2,000	\$ 1.00	\$ 0.80	400.00%
GA Rate Riders	\$ 0.0022	2,000	\$ 4.40	\$ 0.0034	2,000	\$ 6.80	\$ 2.40	54.55%
Low Voltage Service Charge	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	2,000	\$ -	\$ -	2,000	\$ -	\$ -	
<b>Sub-Total B - Distribution (includes Sub-Total A)</b>			<b>\$ 84.27</b>			<b>\$ 103.32</b>	<b>\$ 19.05</b>	<b>22.60%</b>
RTSR - Network	\$ 0.0102	2,053	\$ 20.94	\$ 0.0103	2,053	\$ 21.14	\$ 0.21	0.98%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0060	2,053	\$ 12.32	\$ 0.0060	2,053	\$ 12.32	\$ -	0.00%
<b>Sub-Total C - Delivery (including Sub-Total B)</b>			<b>\$ 117.53</b>			<b>\$ 136.78</b>	<b>\$ 19.26</b>	<b>16.38%</b>
Wholesale Market Service Charge (WMSC)	\$ 0.0045	2,053	\$ 9.24	\$ 0.0045	2,053	\$ 9.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0015	2,053	\$ 3.08	\$ 0.0015	2,053	\$ 3.08	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1596	2,000	\$ 319.20	\$ 0.1596	2,000	\$ 319.20	\$ -	0.00%
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 449.04</b>			<b>\$ 468.30</b>	<b>\$ 19.26</b>	<b>4.29%</b>
HST 13%			\$ 58.38	13%		\$ 60.88	\$ 2.50	4.29%
Ontario Electricity Rebate 13.1%			\$ (58.82)	13.1%		\$ (61.35)		
<b>Total Bill on Non-RPP Avg. Price</b>			<b>\$ 507.42</b>			<b>\$ 529.18</b>	<b>\$ 21.76</b>	<b>4.29%</b>

Appendix F:  
2024 Rate Rider Calculation Correction

1589 Global Adjustment		Total Metered Non-RPP 2022 Consumption excluding WMP	Class A	Class A Transition	Total to be Allocated	% of total kWh	Total Allocated per 2024 IRM Rate Generator Model	GA Rate Rider per Decision	Corrected Total GA \$ allocated to Current Class B Customers	Correct GA Rate Rider	Amount to be Returned	RR
RESIDENTIAL SERVICE CLASSIFICATION	kWh	3,144,496	-	-	3,144,496	3%	\$ 22,524	\$0.0072	\$ 10,875	\$0.0035	-\$ 11,649.00	-\$0.0037
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	14,216,724	-	-	14,216,724	12%	\$ 101,833	\$0.0072	\$ 49,165	\$0.0035	-\$ 52,668.00	-\$0.0037
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	342,876,745	239,144,113	3,202,644	100,529,988	83%	\$ 720,085	\$0.0072	\$ 347,660	\$0.0035	-\$372,425.00	-\$0.0037
LARGE USE SERVICE CLASSIFICATION	kWh	29,487,369	29,192,495	-	294,873	0%	\$ 2,112	\$0.0072	\$ 1,020	\$0.0035	-\$ 1,092.00	-\$0.0037
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	425,744	-	-	425,744	0%	\$ 3,050	\$0.0072	\$ 1,472	\$0.0035	-\$ 1,578.00	-\$0.0037
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	750	-	-	750	0%	\$ 5	\$0.0067	\$ 3	\$0.0040	-\$ 2.00	-\$0.0027
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,226,991	-	-	2,226,991	2%	\$ 15,952	\$0.0072	\$ 7,702	\$0.0035	-\$ 8,250.00	-\$0.0037
<b>Total</b>		<b>392,378,819</b>	<b>268,336,608</b>	<b>3,202,644</b>	<b>120,839,566</b>	<b>100%</b>	<b>\$ 865,561</b>		<b>\$ 417,897</b>		<b>-\$447,664.00</b>	

Def-Var RR		Total Metered kWh	Metered kW or kVA	Total Metered kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation per 2024 IRM Rate Generator Model	Allocation NON-WMP Per Decision	Rate Rider per Decision	Rate Rider NON-WMP per Decision	Corrected Allocation of Group 1 Account Balances to All Classes	Corrected Allocation of Group 1 Account Balances to Non-WMP Classes Only (If Applicable)	Corrected Deferral/Variance Account Rate Rider	Corrected Deferral/Variance Account Rate Rider for Non- WMP (if applicable)	Allocation Correction	Non-WMP Allocation Correction	RR Correction	Non-WMP RR Correction
RESIDENTIAL SERVICE CLASSIFICATION	kWh	153,959,248	0	153,959,248	0	\$ 538,857	\$ -	0.0035	0	\$ 695,443		0.0045	0	\$ 156,585.75		\$ 0.0010	0
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	61,132,367	84	61,132,367	84	\$ 232,303	\$ -	0.0038	0	\$ 291,126		0.0048	0	\$ 58,822.76		\$ 0.0010	0
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	366,426,609	886,183	363,763,466	881,049	\$ 566,360	\$ 843,076	0.6391	0.9569	\$ 571,693	\$ 1,195,820	0.6451	1.3573	\$ 5,332.95	\$ 352,743.83	\$ 0.0060	\$ 0.4004
LARGE USE SERVICE CLASSIFICATION	kW	30,088,157	49,279	29,487,369	44,238	\$ 46,337	\$ 68,339	0.9403	1.5448	\$ 46,732	\$ 96,935	0.9483	2.1912	\$ 394.99	\$ 28,596.83	\$ 0.0080	\$ 0.6464
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	702,388	0	702,388	0	\$ 2,739	\$ -	0.0039	0	\$ 3,402		0.0048	0	\$ 662.48		\$ 0.0009	0
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	99,494	276	99,494	276	\$ 385	\$ -	1.3932	0	\$ 483		1.7481	0	\$ 98.09		\$ 0.3549	0
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,546,051	6,245	2,546,051	6,245	\$ 9,835	\$ -	1.5749	0	\$ 12,340		1.9761	0	\$ 2,505.33		\$ 0.4012	0
<b>Total</b>						<b>\$ 1,396,816</b>	<b>\$ 911,415</b>			<b>\$ 1,621,218</b>	<b>\$ 1,292,755</b>			<b>\$ 224,402.35</b>	<b>\$ 381,340.66</b>		

Appendix G:  
IRM Checklist

# 2026 IRM Checklist

Festival Hydro Inc  
EB-2025-0039

Date: 2025-08-14

Chapter 3 - Incentive Rate-Setting Applications Updated on June 19, 2025

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>3.1.2 Administrative Documents to be Filed</b>		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) Requested table	Application Page 5-19
3	Contact info - primary contact may be a person within the distributor's organization other than the primary license contact	Application, Page 6
3	Completed Rate Generator Model and supplementary work forms in Excel format	Yes
3	Current tariff sheet, PDF	Appendix A
3	Supporting documentation (e.g. relevant past decisions, RRWF etc.)	Yes
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Application, Page 7
3	Distributor's internet address	Application, Page 7
3	Text searchable PDF format for all documents	Yes
3	2026 IRM Checklist	Appendix G
3	Three certifications required to support the application as indicated in Chapter 1 of the Filing Requirements	Appendix H
<b>3.1.3 Standardized OEB Models Provided</b>		
4	Confirm the accuracy of the data. If a distributor has revised any RRR data after it has been incorporated into the model, this change should be disclosed in the application	Application, Page 8
5	File the Commodity Accounts Analysis Workform	Yes
5	A distributor seeking a revenue-to-cost ratio adjustment due to a previous OEB decision must continue to file the OEB's Revenue-to-Cost Ratio Adjustment Workform in addition to the Rate Generator model	N/A
5	For an Incremental or Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s), a distributor must file the Capital Module applicable to ACM and ICM	N/A
5	A distributor seeking to dispose of lost revenue amounts from conservation and demand management activities, during an IRM term, must file the Lost Revenue Adjustment Mechanism Variance Account (LRAMVA) Workform	N/A
5	A distributor with a zero balance in the LRAMVA that is requesting a rate rider for previously approved LRAM-eligible amounts does not need to file the LRAMVA Workform but should provide the calculations used to generate the requested LRAM-eligible rate riders	N/A
<b>3.2.2 Revenue to Cost Ratio Adjustments</b>		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
<b>3.2.3 Rate Design for Residential Electricity Customers</b>		
	<b>Applicable only to distributors that have not completed the residential rate design transition</b>	
8	Mitigation plan if total bill increases for any customer class exceed 10%	Application, Page 10
<b>3.2.4 Electricity Distribution Retail Transmission Service Rates</b>		
	<b>No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB</b>	
<b>3.2.5 Low Voltage Service Rates (optional)</b>		
9	Provide most recent Low Voltage costs charged by the host distributor to the applicant	IRM Model, 16.1 LV Expense Tab
9	Provide Actual Low Voltage costs for the last five historical years. The distributor must also provide the year-over-year variances and explanations for substantive changes in the costs over time	Application, Page 11-12
9	Provide support for the updated Low Voltage costs: last actual volumes and host distributor(s) rates applicable to the distributor	IRM Model, 16.1 LV Expense Tab
9	Provide allocation of Low Voltage costs to customer classes (generally in proportion to transmission connection rate revenues)	IRM Model, 16.2 LV Service Rate Tab
9	Provide proposed Low Voltage rates by customer class to reflect these costs	IRM Model, 16.2 LV Service Rate Tab
<b>3.2.6 Review and Disposition of Group 1 DVA Balances</b>		
9 - 10	Justification if any account balance in excess of the threshold should not be disposed	N/A
10	Completed Tab 3 - continuity schedule in Rate Generator Model	Yes
10	The opening principal amounts as well as the opening interest amounts for Group 1 balances, shown in the continuity schedule, must reconcile with the last applicable, approved closing balances. Distributors must provide an explanation when the Group 1 account balances presented on the Tab 3 - Continuity Schedule of the Rate Generator model differ from the account balances in the trial balance as reported through the RRR (which have been pre-populated in the Tab 3 - Continuity Schedule of the Rate Generator model)	Application, Page 12-14
11	Explanation of variance between amounts proposed for disposition and amounts reported in RRR for each account	Application, Page 12-14
11	Statement as to whether any adjustments have been made to balances previously approved by the OEB on a final basis; If so, explanations provided for the nature and amounts of the adjustments and supporting documentation under a section titled "Adjustments to Deferral and Variance Accounts"	Application, Pages 14-15
11	Rate riders proposed for recovery or refund of balances that are proposed for disposition. The default disposition period is one year. Justification with proper supporting information is required if distributor is proposing an alternative recovery period	Application, Page 13-14
<b>3.2.6.1 Commodity Accounts 1588 and 1589</b>		
12	Indicate the year in which Account 1588 and Account 1589 balances were last approved for disposition, whether the balances were approved on an interim or final basis, and if they were disposed on an interim basis, which year they were last disposed on a final basis	Application, Page 16
12	Submit the Commodity Accounts Analysis Workform for each year that has not previously been approved by the OEB for disposition, irrespective of whether they are seeking disposition of the Account 1588 and Account 1589 balances as part of their application	Yes
12 - 13	If the distributor is proposing any retroactive adjustments on the final disposed balances of Account 1588 and Account 1589, the workform is required from the year(s) that contain(s) the error(s) and the associated adjustment(s) to the year that the balance is being requested	N/A
13	Supporting evidence if there is any unexplained discrepancy that is greater than +/- 1% of the total annual IESO GA charges	N/A
13	If a distributor is seeking OEB approval of an exception from the limitation period for a payment or adjustment, the distributor should provide detailed reasons for seeking approval of the exception in its application. The applicant should explain the actions taken to resolve the issue such that an exception to the limitation period would not be needed and why the applicant was not successful in its efforts to resolve the issue.	N/A
<b>3.2.6.2 Capacity Based Recovery (CBR)</b>		
14	Distributors that propose disposition of Account 1580 sub-account CBR Class B must do so in accordance with the OEB's Capacity Based Recovery (CBR) accounting guidance - The balance in sub-account CBR Class B must be disposed over the default period of one year - For the disposition of Account 1580, sub-account CBR Class A, distributors must follow the CBR accounting guidance, which results in balances disposed outside of a rates proceeding	Application, Page 17
<b>3.2.6.3 Disposition of Account 1595</b>		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Application, Page 18
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate ride	Application, Page 18
14 - 15	Detailed explanations provided for any significant residual balances attributable to specific rate riders for each customer rate class, including for example, differences between forecast and actual volumes	Application, Page 18
<b>3.2.7.1 Disposition of the LRAMVA and Rate Riders for Previously Approved LRAM-Eligible Amounts</b>		
<b>For Distributors with a zero balance in the LRAMVA</b>		
17	A distributor with a zero balance in the LRAMVA should indicate this fact in its application and advise that it is not requesting any disposition. If a distributor with zero balance in the LRAMVA is requesting rate rider(s) for current rate year rates to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the previous OEB decision where the base LRAM-eligible amount for the current rate year (i.e., the amount prior to the mechanistic adjustment) was approved, and provide the calculations used to generate the requested LRAM-eligible rate riders (i.e., the mechanistic adjustment and the allocation to rate classes). Distributors are to input the resulting rate rider(s) in Tab 19 - Additional Rates of the IRM Rate Generator Model. Distributors in this circumstance do not need to file the LRAMVA workform or any additional documentation	Application, Page 18



# 2026 IRM Checklist

Festival Hydro Inc

EB-2025-0039

Date: 2025-08-14

Chapter 3 - Incentive Rate-Setting Applications Updated on June 19, 2025

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
<b>For Distributors with non-zero balance in the LRAMVA</b>		
17 - 18	A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of their IRM application with supporting information, or provide a rationale for not doing so	N/A
17 - 18	Provide supporting evidence related to disposition of any balance in the LRAMVA (refer to Section 3.2.7.1 of the 2023 edition of the Chapter 3 Filing Requirements)	N/A
17 - 18	For persisting impacts until the next rebasing, calculate and request approval of LRAM-eligible amounts to address amounts that would otherwise be recorded in the LRAMVA for all years until their next rebasing application, and request any rate rider(s) for the LRAM-eligible amount	N/A
<b>3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities</b>		
18	Statement whether it is requesting an LRAMVA for one or more of these activities, if this request has not been addressed in a previous application	Application, Page 18
<b>3.2.8 Tax Changes</b>		
18 - 19	Tabs 8 and 9 of Rate Generator model are completed, if applicable	Yes
18 - 19	If a rate rider to the fourth decimal place is not generated for one or more customer classes, the entire sharing tax amount is be transferred to Account 1595 for disposition at a future date	N/A
<b>3.2.9 Z-Factor Claims</b>		
20	Eligible Z-factor cost amounts are recorded in Account 1572, Extraordinary Event Costs. Carrying charges are calculated using simple interest applied to the monthly opening balances in the account and recorded in a separate sub-accounts of this account	N/A
20	To be eligible for a Z-factor claim, a distributor must demonstrate that its achieved regulatory return on equity (ROE), during its most recently completed fiscal year, does not exceed 300 basis points above its deemed ROE embedded in its base rates	N/A
<b>3.2.9.1 Z-Factor Filing Guidelines</b>		
20	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
20 - 21	In addition, the distributor must: - Notify OEB by letter of all Z-Factor events within 6 months of event - Apply to OEB to recover costs recorded in the OEB-approved deferral account claimed under Z-Factor treatment - Demonstrate that distributor could not have been able to plan or budget for the event and harm caused is genuinely incremental - Demonstrate that costs incurred within a 12-month period and are incremental to those already being recovered in rates as part of ongoing business risk - Provide the distributor's achieved regulatory ROE for the most recently completed fiscal year	N/A
<b>3.2.9.2 Recovery of Z-Factor Costs</b>		
21	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
21	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rationale for proposal	N/A
21	Residential rate rider to be proposed on fixed basis	N/A
21	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
<b>3.2.10 Off-Ramps</b>		
21	If a distributor whose earnings are in excess of the dead band nevertheless applies for an increase to its base rates, it needs to substantiate its reasons for doing so	N/A
21	A distributor is expected to file its regulated ROE, as was filed for 2.1.5.6 of the RRR. However, if in the distributor's view this ROE has been affected by out-of-period or other items (for example, revenues or costs that pertain to a prior period but recognized in a subsequent one), it may also file a proposal to normalize its achieved regulated ROE for those impacts, for consideration by the OEB	N/A
<b>3.3.1 Advanced Capital Module</b>		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
22 - 23	Evidence of passing "Means Test"	N/A
22 - 23	Information on relevant project's (or projects') updated cost projections, confirmation that the project(s) are on schedule to be completed as planned and an updated ACM/ICM module in Excel format	N/A
22 - 23	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
<b>3.3.2 Incremental Capital Module</b>		
23 - 25	If updated cost projects are 30% greater than pre-approved amount, distributor must treat project as new ICM, re-filed business case and other relevant material required	N/A
23 - 25	Evidence of passing "Means Test"	N/A
<b>3.3.2.1 ICM Filing Requirements</b>		
5	Capital Module applicable to ACM and ICM, for an incremental or pre-approved Advanced Capital Module (ICM/ACM) cost recovery and associated rate rider(s)	N/A
25	An analysis demonstrating that the materiality threshold test has been met and that the amounts will have a significant influence on the operation of the distributor	N/A
25	Justification that the amounts to be incurred will be prudent - amounts represents the most cost-effective option (but not necessarily the least initial cost) for ratepayers	N/A
25	Justification that amounts being sought are directly related to the cause, which must be clearly outside of the base upon which current rates were derived	N/A
25	Evidence that the incremental revenue requested will not be recovered through other means (e.g., it is not, in full or in part, included in base rates or being funded by the expansion of service to include new customers and other load growth)	N/A
25	Details by project for the proposed capital spending plan for the expected in-service year	N/A
25	Description of the proposed capital projects and expected in-service dates	N/A
25	Calculation of the revenue requirement (i.e. the cost of capital, depreciation, and PILs) associated with each proposed incremental capital project	N/A
25	Description of the actions the distributor would take in the event that the OEB does not approve the application	N/A
26	Calculation of a rate rider to recover the incremental revenue from each applicable customer class. The distributor must identify and provide a rationale for its proposed rider design, whether variable, fixed or a combination of fixed and variable riders. As discussed at section 3.2.3, any new rate rider for the residential class must be applied on a fixed basis	N/A
26	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of non-wires solutions (NWSs) to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's BCA Framework to assess the economic feasibility of NWSs	N/A
<b>3.3.2.3 ICM Filing Requirements</b>		
27	Calculate the maximum allowable capital amount	N/A

Appendix H:  
Certification of Evidence



## **Certification of Evidence**

### **Attestation**

With respect to Festival Hydro Inc. (FHI)'s 2026 IRM Application, I, Alyson Conrad, Chief Financial Officer of FHI hereby certify that the evidence filed is accurate, consistent and complete to the best of my knowledge. FHI has processes and internal controls in place for the preparation, review, verification and oversight of account balances being disposed.

With respect to FHI's 2026 IRM Application, I, Alyson Conrad, Chief Financial Officer of FHI hereby certify that the application and any evidence filed in support of the application does not include any personal information.

Company Name:

**Festival Hydro Inc.**

Certifier Details:

Name:

**Alyson Conrad**

Position:

**Chief Financial Officer**

A handwritten signature in black ink, appearing to read "AC", is written above a solid black horizontal line.