



August 10, 2026

BY RESS

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

Dear Mr. Murray:

**Re: Festival Hydro Inc.
2027 IRM Application
OEB File No: EB-2026-0040**

Festival Hydro Inc. ("FHI") submits its 2027 IRM Distribution Rate Application effective January 1, 2027.

The enclosure consists of the Manager's Summary, the 2027 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 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 letter of the first name being a large, stylized "A".

Alyson Conrad
Chief Financial Officer
Festival Hydro Inc.

2027 IRM Rate Application

EB-2026-0040

Festival Hydro INC.



Table of Contents

3.1 Application Introduction	3
Manager's Summary	5
3.1.2 Administrative Documents to be Filed	5
3.1.3 Standardized OEB Models Provided	8
3.2 Elements of the Price Cap IR Plan	8
3.2.1 Annual Adjustment Mechanism	8
3.2.1.1 Application of the Annual Adjustment Mechanism	9
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	14
3.2.6.2 Capacity Based Recovery ("CBR")	15
3.2.6.3 Disposition of Accounts 1595	16
3.2.7 Lost Revenue Adjustment Mechanism Variance Account	16
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts	16
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities	16
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)	17
3.2.9 Z-factor Claims	17
3.2.10 Off-Ramps	17
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests	17
3.2.12 Capacity Allocation Model (CAM)	17
3.3 Elements Specific only to the Price Cap IR Plan	17
3.3.1 Advanced Capital Module ("ACM")	18
3.3.2 Incremental Capital Module ("ICM")	18

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, 2027. (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, 2027, 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 2027 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, 2027.

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 July 14, 2026, and specifically requests the following:

- 1) The approval of 2027 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 2027 rate riders for dispositions of Global Adjustment, and Group 1 DVA accounts.
- 6) The approval of current (i.e., 2026) rates be declared interim effective January 1, 2027, as necessary, if the proceeding approvals cannot be issued by the OEB in time to implement final rates effective January 1, 2027. 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 - 2027 FHI Rate Application Summary of Requests

	Summary of Request
Distribution Rates	Updated Rates
RTSRs	Updated Rates
LV Rates	Updated Rates
Group 1 Disposition	-\$ 736,240

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	\$ 1.02	2.7%	\$ (2.81)	-6.3%	\$ (2.73)	-4.6%	\$ (2.44)	-1.7%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 2.03	2.7%	\$ (7.97)	-8.5%	\$ (7.97)	-6.2%	\$ (7.13)	-2.0%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 16.92	2.7%	\$ (583.89)	-54.1%	\$ (583.89)	-54.1%	\$ (659.80)	-7.6%
LARGE USE SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 623.28	2.7%	\$ (16,274.72)	-42.5%	\$ (16,274.72)	-42.5%	\$ (18,390.43)	-4.4%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION - RPP	kWh	\$ 0.41	2.8%	\$ (1.29)	-7.4%	\$ (1.29)	-5.5%	\$ (1.16)	-1.9%
SENTINEL LIGHTING SERVICE CLASSIFICATION - RPP	kW	\$ 0.61	2.7%	\$ (1.22)	-4.7%	\$ (1.20)	-3.8%	\$ (1.07)	-1.4%
STREET LIGHTING SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 105.63	2.7%	\$ (2,972.09)	-47.2%	\$ (2,957.04)	-30.2%	\$ (3,341.46)	-7.3%
RESIDENTIAL SERVICE CLASSIFICATION - RPP	kWh	\$ 1.02	2.7%	\$ (0.39)	-1.0%	\$ (0.36)	-0.8%	\$ (0.33)	-0.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - RPP	kWh	\$ 6.03	2.6%	\$ (43.97)	-13.9%	\$ (43.97)	-9.1%	\$ (39.35)	-2.4%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION - Non-RPP (Other)	kW	\$ 63.32	2.7%	\$ (3,541.54)	-69.9%	\$ (3,541.54)	-69.9%	\$ (4,001.94)	-8.0%
RESIDENTIAL SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 1.02	2.7%	\$ (8.58)	-17.9%	\$ (8.50)	-13.7%	\$ (9.61)	-5.4%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION - Non-RPP (Retailer)	kWh	\$ 2.03	2.7%	\$ (23.37)	-22.7%	\$ (23.37)	-17.1%	\$ (26.41)	-6.0%

Manager's Summary

3.1.2 Administrative Documents to be Filed

On July 14, 2026, 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 2027 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 Rate Rider	No
Stream 2 Local eDSM Program Funding Request	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	No
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	No

Contact Information

The Primary contact for this Application is

Megan Gooding
Regulatory Consultant
Festival Hydro Inc.
519-271-4700
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.

2026 Current Tariff Sheet

Appendix A contains the approved 2026 Tariff Sheet issued December 16, 2026 in EB-2025-0039. The rates and charges within the tariff sheet provide the basis for the starting point from which the 2027 rates and charges are calculated using the OEB's 2027 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/>

2027 IRM Checklist

The 2027 IRM Checklist has been filed with this Application in Excel format and included as Appendix F.

Certifications

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

- 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: 2027 IRM Rate Generator Model
- Appendix D: 2027 Commodity Accounts Analysis Workform
- Appendix F: IRM Checklist

FHI confirms the accuracy of pre-populated data.

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 2026 IRM Application. The 2026 stretch factor assignments for the 2027 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, 2026, 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 2027 Rate Applications for electricity distributors is 3.0%. 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)	3.0%
Less: Productivity Factor	(0%)
Less: Stretch Factor	(0.30%)
Interim Price Cap Adj.	2.70%

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 2027 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 2027 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 2027 Rate Application to incorporate approved 2027 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, 2027.

3.2.5 Low Voltage Service Rates

As part of the 2027 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 2027 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 substantive decrease noted in 2022, when the Volumetric Rate Rider decreased by approximately 43% starting in January of 2022. There was also an increase in 2024 caused by a significant increase in the volumetric rate rider beginning July 1, 2024. Finally, there was a substantive decrease in 2025 due to changes in volumetric rate riders billed in 2025. 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

2021	2022	2023	2024	2025
374,874	301,407	304,667	346,423	310,679
	-20%	1%	14%	-10%

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

FHI has completed the continuity schedule in the 2027 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 2026 IRM Application, which was based on 2024 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. No adjustments have been made to balances previously approved by the OEB on a final basis.

All December 31, 2025 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 \$78K due to under collection. FHI is not seeking to dispose of this balance. FHI will move the balance to account 1595 in 2026.
- There are two variances in the 1588/1589 rows of \$(3M) and \$1.4M. These result from principal adjustments recorded in 2025 to account for entries related to 2025 that were recorded in 2026. Please see table 6 below:

Table 6 – 1588/89 Reconciliation

Account	RRR 2.1.7	Continuity Schedule	Principal Adjustments Recorded in 2026	Variance
1588	-\$ 1,707,767	\$ 1,303,402	\$ 3,011,168	\$ 0
1589	\$ 1,618,360	\$ 217,576	-\$ 1,400,784	-\$ 0

The Group 1 Total Claim (2025 ending balances plus any identified adjustments and projected interest) of (\$736,240) exceeds pre-set disposition threshold of \$0.001 per kWh (debit or credit). See table 7 below.

Table 7: FHI Threshold Test Results

Threshold Test

Total Claim (including Account 1568)

(\$736,240)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$736,240)

Threshold Test (Total claim per kWh) ²

(\$0.0012)

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, 2025 Adjusted For Dispositions During 2026	Closing Interest Balances as of Dec 31, 2025 Adjusted For Dispositions During 2026	Projected Interest From Jan 1, 2026 to December 31, 2026 on Dec 31, 2025 Balance Adjusted For Disposition During 2026	Total Claim (\$)
Group 1 Accounts					
LV Variance Account	1550	52,068	466	1,328	53,862
Smart Metering Entity Charge Variance Account	1551	-10,430	-104	-266	-10,800
RSVA - Wholesale Market Service Charge	1580	-917,020	1,533	-23,384	-938,871
Variance WMS – Sub-account CBR Class B	1580	188,262	2,228	4,801	195,291
RSVA - Retail Transmission Network Charge	1584	191,659	3,403	4,887	199,949
RSVA - Retail Transmission Connection Charge	1586	43,632	891	1,113	45,636
RSVA - Power (Excluding Global Adjustment)	1588	33,794	-21,663	862	12,992
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	31,645	79,417	807	111,869
RSVA - Global Adjustment	1589	-415,628	20,059	-10,599	-406,168
Total Group 1 Balance Excluding Account 1589 - Global Adjustment		-386,389	66,170	-9,853	-330,072
Total Group 1 Balance Including 1589 and 1568		-802,017	86,229	-20,451	-736,240

3.2.6.1 Commodity Accounts 1588 and 1589

The OEB has standardized the requirements for regulatory accounting and RPP wholesale settlements to improve the accuracy of the commodity pass-through accounts through Accounting Guidance – Commodity Pass-Through Accounts, which relate to Account 1588 – RSVA – Power and Account 1589 – RSVA – GA. Distributors

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. In its Decision and Order in EB-2025-0039, The OEB approved the 2024 balances on a final basis.

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 2025.

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 9: 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
2025	\$ (478,688)	\$ 679,732	\$(1,095,360)	\$ (415,628)	\$ 63,060	\$ 6,547,660	1.0%

Account 1588 Reconciliation Summary

Year	Account 1588 as a % of Account 4705
2025	0.1%

The Reconciling items are consistent with the principal adjustments in Tab 3 of the 2027 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 2025.

3.2.6.3 Disposition of Accounts 1595

FHI is requesting disposition of 1595 (2023). The 1595 (2023) expired December 31, 2023. The accounts are eligible to be disposed December 31, 2025, 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 Lost Revenue Adjustment Mechanism Variance Account

3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts

FHI has a balance of \$78K 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.

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 Income Taxes or Payments in Lieu of Taxes (PILs)

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 2025 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, 2027.

3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests

FHI has not included a Stream 2 Local Electricity Demand-Side Management program funding request in this Application.

3.2.12 Capacity Allocation Model (CAM)

FHI has not included a CAM request in this Application

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	2026 Current Tariff Sheet
Appendix B	2027 Proposed Tariff Sheet
Appendix C	2027 IRM Rate Generator Model
Appendix D	2027 Commodity Accounts Analysis Workform
Appendix E	Bill Impacts
Appendix F	IRM Checklist
Appendix G	Certification of Evidence

Appendix A: 2026 Current Tariff Sheet



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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

EB-2025-0039

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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0041
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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	\$	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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0042
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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	\$	282.86
Distribution Volumetric Rate	\$/kW	3.4377
Low Voltage Service Rate	\$/kW	0.2355
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026 Applicable only for Non-RPP Customers	\$/kWh	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026 Applicable only for Non-Wholesale Market Participants	\$/kW	0.7226
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
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7713
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.8111



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	2.7540
--	-------	--------

Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note) - EV CHARGING	\$/kW	0.4682
--	-------	--------

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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 2027 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	\$	13,528.91
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	2.7794
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2828



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

Retail Transmission Rate - Line and Transformation Connection Service Rate
- Interval Metered (See Gross Load Billing Note)

\$/kW 3.1491

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 0.0006

Rural or Remote Electricity Rate Protection Charge (RRRP)

\$/kWh 0.0006

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 2027 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)	\$	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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0043
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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)	\$	3.56
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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.5266
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1854
Retail Transmission Rate - Network Service Rate	\$/kW	3.4051
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9828

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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)	\$	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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.5633
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1887
Retail Transmission Rate - Network Service Rate	\$/kW	3.3876
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9420

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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 2027 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 (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 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 B: 2027 Proposed Tariff Sheet

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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	\$	38.69
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0068

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

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	\$	39.14
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0197
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0008)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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	\$	290.50
Distribution Volumetric Rate	\$/kW	3.5305
Low Voltage Service Rate	\$/kW	0.2082
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027		
Applicable only for Non-Wholesale Market Participants	\$/kW	(0.6084)

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.2679
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1921
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7831
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.8131
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)		
	\$/kW	2.7746
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note) - EV CHARGING		
	\$/kW	0.4717

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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	\$	13,894.19
Distribution Volumetric Rate	\$/kW	1.9627
Low Voltage Service Rate	\$/kW	0.2381
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.5690)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2959

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

Retail Transmission Rate - Line and Transformation Connection Service Rate
- Interval Metered (See Gross Load Billing Note)

\$/kW 3.1726

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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, 2027

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

EB-2026-0040

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)	\$	10.40
Distribution Volumetric Rate	\$/kWh	0.0136
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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)	\$	3.66
Distribution Volumetric Rate	\$/kW	19.4591
Low Voltage Service Rate	\$/kW	0.1499
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0029)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2961)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1976
Retail Transmission Rate - Network Service Rate	\$/kW	3.4135
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9976

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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)	\$	2.05
Distribution Volumetric Rate	\$/kW	6.1121
Low Voltage Service Rate	\$/kW	0.1468
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.3008)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1981
Retail Transmission Rate - Network Service Rate	\$/kW	3.3960
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9565

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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
---------------------	----	-------

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

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		41.81
(with the exception of wireless attachments)	\$	41.81

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	\$	129.49
Monthly Fixed Charge, per retailer	\$	51.80
Monthly Variable Charge, per customer, per retailer	\$	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

Processing fee, per request, applied to the requesting party	\$	1.28
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)	\$	5.18
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)	\$	2.59

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: 2027 IRM Rate Generator Model

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Quick Link

Ontario Energy Board's 2027 Electricity
Distribution Rate Applications Webpage

Version 2.0

Utility Name	Festival Hydro Inc.
Assigned EB Number	EB-2026-0040
Name of Contact and Title	Megan Gooding, Regulatory Consultant
Phone Number	519-271-4700
Email Address	mgooding@festivalhydro.com
Rate Effective Date	January 1, 2027
Rate-Setting Method	Price Cap IR
1. Select the last Cost of Service rebasing year.	2025

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.

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.

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

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 were 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.

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

(e.g. If 2020 is the earliest vintage year in which there is a balance in a 1595 sub-account, select 2020.)

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)?

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)?

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

8. Have you transitioned to fully fixed rates?

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

2024
2024
2024
2023
Yes
Yes
Partially Embedded
Yes
Yes

Within

Hydro One

Distribution System(s)

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

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 2027 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

EB-2025-0039

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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0041
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0067

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 2027 Filers

Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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	\$	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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0042
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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	\$	282.86
Distribution Volumetric Rate	\$/kW	3.4377
Low Voltage Service Rate	\$/kW	0.2355
Rate Rider for Disposition of Global Adjustment Account (2026) - effective until December 31, 2026		
Applicable only for Non-RPP Customers	\$/kWh	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026		
Applicable only for Non-Wholesale Market Participants	\$/kW	0.7226
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.0022



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

Rate Rider for Disposition of Capacity Based Recovery Account (2026)

- effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1729
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7713
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.8111

Retail Transmission Rate - Line and Transformation Connection Service Rate

- Interval Metered (See Gross Load Billing Note)	\$/kW	2.7540
--	-------	--------

Retail Transmission Rate - Line and Transformation Connection Service Rate

- Interval Metered (See Gross Load Billing Note) - EV CHARGING	\$/kW	0.4682
--	-------	--------

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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.

2. Current Tariff Schedule



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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	\$	13,528.91
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	2.7794
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2828



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 Filers

Retail Transmission Rate - Line and Transformation Connection Service Rate
- Interval Metered (See Gross Load Billing Note)

\$/kW 3.1491

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 0.0006

Rural or Remote Electricity Rate Protection Charge (RRRP)

\$/kWh 0.0006

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 2027 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)	\$	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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kWh	0.0043
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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)	\$	3.56
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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.5266
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1854
Retail Transmission Rate - Network Service Rate	\$/kW	3.4051
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9828

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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)	\$	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	0.0047
Rate Rider for Disposition of Deferral/Variance Accounts (2026) - effective until December 31, 2026	\$/kW	1.5633
Rate Rider for Disposition of Capacity Based Recovery Account (2026)		
- effective until December 31, 2026 Applicable only for Class B Customers	\$/kW	0.1887
Retail Transmission Rate - Network Service Rate	\$/kW	3.3876
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9420

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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 2027 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 (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 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



Ontario Energy Board

Incentive Rate-setting Mechanism

Rate Generator for 2027 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 2027 Filers

Data on this worksheet has been populated using your most recent RRR filing.

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.

If you have identified any issues or need any adjustments, please contact ratemodels@oeb.ca.

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)	Account 1509 Allocation (\$ distribution revenue from last COS)	1509 Recovery Proportion (2023)	1568 LRAM Variance Account Class Allocation (\$ amounts)	Number of Customers for Residential and GS-50 classes ³
RESIDENTIAL SERVICE CLASSIFICATION	kWh	162,279,182	0	2,282,532	0			162,279,182	0			26%	20,530
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	62,748,925	0	12,907,253	0			62,748,925	0			12%	2,120
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	356,740,698	882,605	345,258,844	852,241	3,021,201	5,960	353,719,496	876,644		57%		216
LARGE USE SERVICE CLASSIFICATION	kW	32,236,212	48,484	32,236,212	48,484			32,236,212	48,484		5%		1
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	680,353	0	470,552	0			680,353	0		0%		433
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	89,281	248	2,796	8			89,281	248		0%		35
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,284,150	6,324	2,284,150	6,324			2,284,150	6,324		0%		6,493
Total		617,058,800	937,660	395,442,339	907,056	3,021,201	5,960	614,037,599	931,699	0	100%	0	29,828

Threshold Test

Total Claim (including Account 1568)

(\$736,240)

Total Claim for Threshold Test (All Group 1 Accounts)

(\$736,240)

Threshold Test (Total claim per kWh)²

(\$0.0012)

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

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

² The Threshold Test does not include the amount in 1568.

³ 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 2027 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 2027 Filers

1a The year Account 1589 GA was last disposed

2024

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

2024

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		2025	
			July to December	January to June
Customer 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	6,926,451	6,846,979
		kW	15,325	15,266
		Class A/B	A	B
Customer 2	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	1,456,753	1,596,732
		kW	4,168	4,628
		Class A/B	A	B

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		2025	
Rate Class 1	GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	217,375,327	
		kW	496,194	
Rate Class 2	LARGE USE SERVICE CLASSIFICATION	kWh	32,736,212	
		kW	48,484	

Year the Account 1589 GA Balance Last Disposed

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

Allocation of Total GA Balance \$

Allocation of GA Balances to Class A/B Transition Customers

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 2025	% of kWh	Customer Specific GA Allocation for the Period When They Were Class B customers	Monthly Equal Payments
Customer 1		6,846,979	6,846,979	81.09%	20,233	1,686
Customer 2		1,596,732	1,596,732	18.91%	4,718	393
Total		8,443,711	8,443,711	100.00%	24,952	

Incentive Rate-setting Mechanism Rate Generator for 2027 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.

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 Non-RPP 2025 Consumption excluding WMP	Total Metered 2025 Consumption for Class A Customers that were Class A for the entire period GA balance accumulated	Total Metered 2025 Consumption for Customers that Transitioned Between Class A and B during the period GA balance accumulated	Non-RPP Metered 2025 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	2,282,532	0	0	2,282,532	1.8%	(\$6,745)	(\$0.0030) kWh
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	12,907,253	0	0	12,907,253	10.0%	(\$38,142)	(\$0.0030) kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kWh	345,258,844	217,375,327	16,826,915	111,056,603	86.1%	(\$328,180)	(\$0.0030) kWh
LARGE USE SERVICE CLASSIFICATION	kWh	32,236,212	32,236,212	0	0	0.0%	\$0	\$0.0000
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	470,552	0	0	470,552	0.4%	(\$1,394)	(\$0.0030) kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kWh	2,796	0	0	2,796	0.0%	(\$8)	(\$0.0029) kWh
STREET LIGHTING SERVICE CLASSIFICATION	kWh	2,284,150	0	0	2,284,150	1.8%	(\$6,750)	(\$0.0030) kWh
Total		395,442,339	249,611,539	16,826,915	129,003,886	100.0%	(\$381,216)	



Incentive Rate-setting Mechanism Rate Generator for 2027 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

2024

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

		Total	2025
Total Consumption Less WMP Consumption	A	614,037,599	614,037,599
Less Class A Consumption for Partial Year Class A Customers	B	8,383,204	8,383,204
Less Consumption for Full Year Class A Customers	C	249,611,539	249,611,539
Total Class B Consumption for Years During Balance Accumulation	D = A-B-C	356,042,856	356,042,856
All Class B Consumption for Transition Customers	E	8,443,711	8,443,711
Transition Customers' Portion of Total Consumption	F = E/D	2.37%	

Allocation of Total CBR Class B Balance \$

Total CBR Class B Balance	G	\$	195,291
Transition Customers Portion of CBR Class B Balance	H=F*G	\$	4,631
CBR Class B Balance to be disposed to Current Class B Customers through Rate Rider	I=G-H	\$	190,660

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 2025	% of kWh	Customer Specific CBR Class B Allocation for the Period When They Were Class B Customers	Monthly Equal Payments
Customer 1		6,846,979	6,846,979	81.09%	\$ 3,756	\$ 313
Customer 2		1,596,732	1,596,732	18.91%	\$ 876	\$ 73
Total		8,443,711	8,443,711	100.00%	\$ 4,631	\$ 386

Incentive Rate-setting Mechanism Rate Generator for 2027 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

2024

	Total Metered 2025 Consumption Minus WMP		Total Metered 2025 Consumption for Full Year Class A Customers		Total Metered 2025 Consumption for Transition Customers		Metered 2025 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	162,279,182	0	0	0	0	0	0	46.7%	\$89,011	\$0.0005	kWh
GENERAL SERVICE LESS THAN 50 kW SERVICE CLASSIFICATION	kWh	62,748,925	0	0	0	0	62,748,925	0	18.1%	\$34,418	\$0.0005	kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	353,719,496	876,644	217,375,327	496,194	16,826,915	39,277	119,517,255	34.1%	\$65,556	\$0.1921	kW
LARGE USE SERVICE CLASSIFICATION	kW	32,236,212	48,484	32,236,212	48,484	0	0	0	0.0%	\$0	\$0.0000	kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	680,353	0	0	0	0	0	680,353	0.2%	\$373	\$0.0005	kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	89,281	248	0	0	0	0	89,281	0.0%	\$49	\$0.1976	kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,284,150	6,324	0	0	0	0	2,284,150	6.3%	\$1,253	\$0.1981	kW
Total		614,037,599	931,699	249,611,539	544,678	16,826,915	39,277	347,599,146	100.0%	\$190,660		



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 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 kWh less WMP consumption	Total Metered kW less WMP consumption	Allocation of Group 1 Account Balances to All Classes ²	Allocation of Group 1 Account Balances to Non- WMP Classes Only (If Applicable) ²	Deferral/Variance Account Rate Rider ²	Deferral/Variance Account Rate Rider for Non-WMP (if applicable) ²	Account 1568 Rate Rider

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Summary - Sharing of Tax Change Forecast Amounts

	2025	2027
OEB-Approved Rate Base	\$ 69,428,076	\$ 69,428,076
OEB-Approved Regulatory Taxable Income	\$ 927,113	\$ 927,113
Federal General Rate		15.0%
Federal Small Business Rate		9.0%
Federal Small Business Rate (calculated effective rate) ^{1,2}		15.0%
Ontario General Rate		11.5%
Ontario Small Business Rate		3.2%
Ontario Small Business Rate (calculated effective rate) ^{1,2}		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)	\$ -	\$ -
Income Tax Provision	\$ 245,685	\$ 245,685
Grossed-up Income Taxes	\$ 334,265	\$ 334,265
Incremental Grossed-up Tax Amount		\$ -
Sharing of Tax Amount (50%)		\$ -

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 2027 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%	58.9%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	2,146	62,403,842	0	36.86	0.0186		949,219	1,160,711	0	2,109,930	45.0%	55.0%	0.0%	13.8%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	209	357,047,089	898,001	273.56		3,3247	686,088	0	2,985,584	3,671,672	18.7%	0.0%	81.3%	24.1%
LARGE USE SERVICE CLASSIFICATION	kW	1	24,455,086	43,428	13084.05		1.8483	157,009	0	80,268	237,277	66.2%	0.0%	33.8%	1.6%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	435	703,266	0	9.80	0.0128		51,156	9,002	0	60,158	85.0%	15.0%	0.0%	0.4%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	34	95,176	264	3.44			1,404	0	4,838	6,241	22.5%	0.0%	77.5%	0.0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,400	2,364,162	6,011	1.93			5,7557	148,224	0	34,588	81.1%	0.0%	18.9%	1.2%
Total			29,766	600,816,456	947,704			10,972,803	1,169,713	3,105,287	15,247,803				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	162,279,182		0	\$/customer
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	62,748,925		0	0.0000 kWh
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	356,740,698	882,605	0	0.0000 kW
LARGE USE SERVICE CLASSIFICATION	kW	32,236,212	48,484	0	0.0000 kW
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	680,353		0	0.0000 kWh
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	89,281	248	0	0.0000 kW
STREET LIGHTING SERVICE CLASSIFICATION	kW	2,284,150	6,324	0	0.0000 kW
Total		617,058,800	937,660	\$0	



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Uniform Transmission Rates		Unit	2025 Jan to Jun		2025 Jul to Dec		2026 Jan to Jun		2026 Jul to Dec		2027
Rate Description			Rate				Rate				Rate
Network Service Rate	kW	\$	6.37	\$	6.37	\$	6.39	\$	6.39	\$	6.39
Line Connection Service Rate	kW	\$	1.00	\$	1.00	\$	1.03	\$	1.03	\$	1.03
Transformation Connection Service Rate	kW	\$	3.39	\$	3.39	\$	3.47	\$	3.47	\$	3.47

Hydro One Sub-Transmission Rates	Unit	2025				2026				2027
Rate Description		Rate				Rate				Rate
Network Service Rate	kW	\$			5.3280	\$			5.4708	\$ 5.4708
Line Connection Service Rate	kW	\$			0.6882	\$			0.7054	\$ 0.7054
Transformation Connection Service Rate	kW	\$			3.4894	\$			3.5764	\$ 3.5764
Both Line and Transformation Connection Service Rate	kW	\$			4.1776	\$			4.2818	\$ 4.2818

If needed, add extra host here. (I)	Unit	2025				2026				2027
Rate Description		Rate				Rate				Rate
Network Service Rate	kW									
Line Connection Service Rate	kW									
Transformation Connection Service Rate	kW									
Both Line and Transformation Connection Service Rate	kW	\$		-		\$		-		\$ -

If needed, add extra host here. (II)	Unit	2025				2026				2027
Rate Description		Rate				Rate				Rate
Network Service Rate	kW									
Line Connection Service Rate	kW									
Transformation Connection Service Rate	kW									
Both Line and Transformation Connection Service Rate	kW	\$		-		\$		-		\$ -
		Historical 2025				Current 2026				Forecast 2027
Low Voltage Switchgear Credit (if applicable, enter as a negative value)	\$									



Incentive Rate-setting Mechanism Rate Generator for 2027 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 Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	85,220	\$6.37	\$ 542,851	88,664	\$1.00	\$ 88,664	62,173	\$3.39	\$ 210,766	\$ 299,430
February	83,577	\$6.37	\$ 532,385	85,753	\$1.00	\$ 85,753	60,259	\$3.39	\$ 204,278	\$ 290,031
March	69,574	\$6.37	\$ 443,186	81,852	\$1.00	\$ 81,852	56,387	\$3.39	\$ 191,152	\$ 273,004
April	79,603	\$6.37	\$ 507,071	89,937	\$1.00	\$ 89,937	56,707	\$3.39	\$ 192,237	\$ 282,174
May	75,070	\$6.37	\$ 478,196	78,939	\$1.00	\$ 78,939	53,592	\$3.39	\$ 181,677	\$ 260,616
June	105,698	\$6.37	\$ 673,296	105,698	\$1.00	\$ 105,698	74,491	\$3.39	\$ 252,524	\$ 358,222
July	100,241	\$6.37	\$ 638,535	106,968	\$1.00	\$ 106,968	76,120	\$3.39	\$ 258,047	\$ 365,015
August	94,680	\$6.37	\$ 603,112	99,888	\$1.00	\$ 99,888	70,583	\$3.39	\$ 239,276	\$ 339,164
September	84,800	\$6.37	\$ 540,176	86,207	\$1.00	\$ 86,207	60,708	\$3.39	\$ 205,800	\$ 292,007
October	83,951	\$6.37	\$ 534,768	85,420	\$1.00	\$ 85,420	59,414	\$3.39	\$ 201,413	\$ 286,833
November	78,225	\$6.37	\$ 498,293	82,294	\$1.00	\$ 82,294	59,292	\$3.39	\$ 201,000	\$ 283,294
December	84,276	\$6.37	\$ 536,838	86,615	\$1.00	\$ 86,615	63,317	\$3.39	\$ 214,645	\$ 301,260
Total	1,024,915	\$ 6.37	\$ 6,528,709	1,078,235	\$ 1.00	\$ 1,078,235	753,043	\$ 3.39	\$ 2,552,816	\$ 3,631,051

Hydro One Month	Network			Line Connection			Transformation Connection			Total Connection
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount
January	10,563		\$ 56,280	10,563		\$ 7,270	8,875		\$ 30,967	\$ 38,237
February	9,814		\$ 52,287	9,814		\$ 6,754	8,258		\$ 28,815	\$ 35,569
March	9,279		\$ 49,439	9,279		\$ 6,386	7,819		\$ 27,285	\$ 33,671
April	8,931		\$ 47,585	8,931		\$ 6,146	7,520		\$ 26,239	\$ 32,385
May	7,426		\$ 39,565	7,426		\$ 5,111	6,288		\$ 21,943	\$ 27,053
June	9,985		\$ 53,199	9,985		\$ 6,871	8,013		\$ 27,959	\$ 34,831
July	10,104		\$ 53,836	10,136		\$ 6,975	8,218		\$ 28,676	\$ 35,651
August	9,871		\$ 52,590	9,872		\$ 6,794	7,965		\$ 27,793	\$ 34,587
September	8,231		\$ 43,852	8,231		\$ 5,664	6,980		\$ 24,357	\$ 30,021
October	9,047		\$ 48,204	9,047		\$ 6,226	7,717		\$ 26,927	\$ 33,154
November	9,492		\$ 50,573	9,504		\$ 6,541	8,040		\$ 28,055	\$ 34,596
December	10,036		\$ 53,471	10,036		\$ 6,907	8,413		\$ 29,355	\$ 36,262
Total	112,778	\$ 5.3280	\$ 600,882	112,824	\$ 0.6882	\$ 77,645	94,105	\$ 3.4894	\$ 328,370	\$ 406,015

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



Incentive Rate-setting Mechanism Rate Generator for 2027 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.

January	95,783	\$	6.2551	\$	599,132	99,227	\$ 0.9668	\$	95,934	71,048	\$ 3.4024	\$	241,734	\$	337,667
February	93,391	\$	6.2605	\$	584,673	95,567	\$ 0.9680	\$	92,507	68,517	\$ 3.4020	\$	233,093	\$	325,600
March	78,853	\$	6.2474	\$	492,626	91,131	\$ 0.9683	\$	88,238	64,206	\$ 3.4021	\$	218,437	\$	306,674
April	88,534	\$	6.2649	\$	554,656	98,868	\$ 0.9718	\$	96,083	64,227	\$ 3.4016	\$	218,476	\$	314,559
May	82,496	\$	6.2762	\$	517,761	86,365	\$ 0.9732	\$	84,050	59,880	\$ 3.4004	\$	203,620	\$	287,669
June	115,683	\$	6.2801	\$	726,495	115,683	\$ 0.9731	\$	112,569	82,504	\$ 3.3997	\$	280,484	\$	393,053
July	110,345	\$	6.2746	\$	692,371	117,104	\$ 0.9730	\$	113,943	84,338	\$ 3.3997	\$	286,722	\$	400,666
August	104,551	\$	6.2716	\$	655,702	109,760	\$ 0.9720	\$	106,682	78,548	\$ 3.4001	\$	267,069	\$	373,751
September	93,031	\$	6.2778	\$	584,028	94,438	\$ 0.9728	\$	91,871	67,688	\$ 3.4003	\$	230,157	\$	322,028
October	92,998	\$	6.2686	\$	582,972	94,467	\$ 0.9701	\$	91,646	67,131	\$ 3.4014	\$	228,341	\$	319,987
November	87,717	\$	6.2572	\$	548,866	91,798	\$ 0.9677	\$	88,835	67,332	\$ 3.4019	\$	229,055	\$	317,890
December	94,312	\$	6.2591	\$	590,309	96,651	\$ 0.9676	\$	93,522	71,730	\$ 3.4017	\$	244,000	\$	337,521
Total	1,137,693	\$	6.27	\$	7,129,591	1,191,059	\$ 0.97	\$	1,155,880	847,148	\$ 3.40	\$	2,881,186	\$	4,037,066

Low Voltage Switchgear Credit (if applicable) \$ -

Total including deduction for Low Voltage Switchgear Credit \$ 4,037,066



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

The purpose of this sheet is to calculate the expected billing when current 2026 Uniform Transmission Rates and Hydro One Sub-Transmission Rates are applied against historical 2025 transmission

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	85,220	\$ 6.3900	\$ 544,556	88,664	\$ 1.0300	\$ 91,324	62,173	\$ 3.4700	\$ 215,740				\$ 307,064
February	83,577	\$ 6.3900	\$ 534,057	85,753	\$ 1.0300	\$ 88,326	60,259	\$ 3.4700	\$ 209,099				\$ 297,424
March	69,574	\$ 6.3900	\$ 444,578	81,852	\$ 1.0300	\$ 84,308	56,387	\$ 3.4700	\$ 195,663				\$ 279,970
April	79,603	\$ 6.3900	\$ 508,663	89,937	\$ 1.0300	\$ 92,635	56,707	\$ 3.4700	\$ 196,773				\$ 289,408
May	75,070	\$ 6.3900	\$ 479,697	78,939	\$ 1.0300	\$ 81,307	53,592	\$ 3.4700	\$ 185,964				\$ 267,271
June	105,698	\$ 6.3900	\$ 675,410	105,698	\$ 1.0300	\$ 108,869	74,491	\$ 3.4700	\$ 258,484				\$ 367,353
July	100,241	\$ 6.3900	\$ 640,540	106,968	\$ 1.0300	\$ 110,177	76,120	\$ 3.4700	\$ 264,136				\$ 374,313
August	94,680	\$ 6.3900	\$ 605,005	99,888	\$ 1.0300	\$ 102,885	70,583	\$ 3.4700	\$ 244,923				\$ 347,808
September	84,800	\$ 6.3900	\$ 541,872	86,207	\$ 1.0300	\$ 88,793	60,708	\$ 3.4700	\$ 210,657				\$ 299,450
October	83,951	\$ 6.3900	\$ 536,447	85,420	\$ 1.0300	\$ 87,983	59,414	\$ 3.4700	\$ 206,167				\$ 294,149
November	78,225	\$ 6.3900	\$ 499,858	82,294	\$ 1.0300	\$ 84,763	59,292	\$ 3.4700	\$ 205,743				\$ 290,506
December	84,276	\$ 6.3900	\$ 538,524	86,615	\$ 1.0300	\$ 89,213	63,317	\$ 3.4700	\$ 219,710				\$ 308,923
Total	1,024,915	\$ 6.39	\$ 6,549,207	1,078,235	\$ 1.03	\$ 1,110,582	753,043	\$ 3.47	\$ 2,613,059				\$ 3,723,641

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	10,563	\$ 5.4708	\$ 57,789	10,563	\$ 0.7054	\$ 7,451	8,875	\$ 3.5764	\$ 31,739				\$ 39,190
February	9,814	\$ 5.4708	\$ 53,689	9,814	\$ 0.7054	\$ 6,923	8,258	\$ 3.5764	\$ 29,533				\$ 36,456
March	9,279	\$ 5.4708	\$ 50,764	9,279	\$ 0.7054	\$ 6,545	7,819	\$ 3.5764	\$ 27,965				\$ 34,510
April	8,931	\$ 5.4708	\$ 48,860	8,931	\$ 0.7054	\$ 6,300	7,520	\$ 3.5764	\$ 26,893				\$ 33,193
May	7,426	\$ 5.4708	\$ 40,626	7,426	\$ 0.7054	\$ 5,238	6,288	\$ 3.5764	\$ 22,490				\$ 27,728
June	9,985	\$ 5.4708	\$ 54,624	9,985	\$ 0.7054	\$ 7,043	8,013	\$ 3.5764	\$ 28,656				\$ 35,699
July	10,104	\$ 5.4708	\$ 55,279	10,136	\$ 0.7054	\$ 7,150	8,218	\$ 3.5764	\$ 29,391				\$ 36,540
August	9,871	\$ 5.4708	\$ 54,000	9,872	\$ 0.7054	\$ 6,964	7,965	\$ 3.5764	\$ 28,485				\$ 35,449
September	8,231	\$ 5.4708	\$ 45,028	8,231	\$ 0.7054	\$ 5,806	6,980	\$ 3.5764	\$ 24,964				\$ 30,770
October	9,047	\$ 5.4708	\$ 49,496	9,047	\$ 0.7054	\$ 6,382	7,717	\$ 3.5764	\$ 27,599				\$ 33,981
November	9,492	\$ 5.4708	\$ 51,928	9,504	\$ 0.7054	\$ 6,704	8,040	\$ 3.5764	\$ 28,755				\$ 35,459
December	10,036	\$ 5.4708	\$ 54,904	10,036	\$ 0.7054	\$ 7,079	8,413	\$ 3.5764	\$ 30,087				\$ 37,166
Total	112,778	\$ 5.47	\$ 616,987	112,824	\$ 0.71	\$ 79,586	94,105	\$ 3.58	\$ 336,557				\$ 416,143

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	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	\$ -



Ontario Energy Board

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

The purpose of this sheet is to calculate the expected billing when current 2026 Uniform Transmission Rates and Hydro One Sub-Transmission Rates are applied against historical 2025 transmission

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

Month	Network			Line Connection			Transformation Connection			Total Connection	
	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount	
January	95,783	\$ 6.2886	\$ 602,344	99,227	\$ 0.9954	\$ 98,775	71,048	\$ 3.4833	\$ 247,480	\$	346,255
February	93,391	\$ 6.2934	\$ 587,746	95,567	\$ 0.9967	\$ 95,248	68,517	\$ 3.4828	\$ 238,632	\$	333,880
March	78,853	\$ 6.2818	\$ 495,342	91,131	\$ 0.9969	\$ 90,853	64,206	\$ 3.4830	\$ 223,628	\$	314,481
April	88,534	\$ 6.2973	\$ 557,524	98,868	\$ 1.0007	\$ 98,935	64,227	\$ 3.4825	\$ 223,666	\$	322,601
May	82,496	\$ 6.3073	\$ 520,323	86,365	\$ 1.0021	\$ 86,545	59,880	\$ 3.4812	\$ 208,454	\$	294,999
June	115,683	\$ 6.3107	\$ 730,035	115,683	\$ 1.0020	\$ 115,912	82,504	\$ 3.4803	\$ 287,140	\$	403,052
July	110,345	\$ 6.3058	\$ 695,819	117,104	\$ 1.0019	\$ 117,327	84,338	\$ 3.4804	\$ 293,527	\$	410,854
August	104,551	\$ 6.3032	\$ 659,005	109,760	\$ 1.0008	\$ 109,848	78,548	\$ 3.4808	\$ 273,408	\$	383,257
September	93,031	\$ 6.3087	\$ 586,900	94,438	\$ 1.0017	\$ 94,599	67,688	\$ 3.4810	\$ 235,621	\$	330,220
October	92,998	\$ 6.3006	\$ 585,943	94,467	\$ 0.9989	\$ 94,365	67,131	\$ 3.4822	\$ 233,765	\$	328,130
November	87,717	\$ 6.2905	\$ 551,786	91,798	\$ 0.9964	\$ 91,467	67,332	\$ 3.4827	\$ 234,498	\$	325,965
December	94,312	\$ 6.2922	\$ 593,428	96,651	\$ 0.9963	\$ 96,293	71,730	\$ 3.4825	\$ 249,797	\$	346,090
Total	1,137,693	\$ 6.30	\$ 7,166,194	1,191,059	\$ 1.00	\$ 1,190,168	847,148	\$ 3.48	\$ 2,949,616	\$	4,139,784

Low Voltage Switchgear Credit (if applicable)										\$	-
Total including deduction for Low Voltage Switchgear Credit										\$	4,139,784



Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2027 Uniform Transmission Rates and Hydro One Sub-Transmission Rates are applied against historical 2025 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	85,220	\$ 6.3900	\$ 544,556	88,664	\$ 1.0300	\$ 91,324	62,173	\$ 3.4700	\$ 215,740	\$ 307,064			
February	83,577	\$ 6.3900	\$ 534,057	85,753	\$ 1.0300	\$ 88,326	60,259	\$ 3.4700	\$ 209,099	\$ 297,424			
March	69,574	\$ 6.3900	\$ 444,578	81,852	\$ 1.0300	\$ 84,308	56,387	\$ 3.4700	\$ 195,663	\$ 279,970			
April	79,603	\$ 6.3900	\$ 508,663	89,937	\$ 1.0300	\$ 92,635	56,707	\$ 3.4700	\$ 196,773	\$ 289,408			
May	75,070	\$ 6.3900	\$ 479,697	78,939	\$ 1.0300	\$ 81,307	53,592	\$ 3.4700	\$ 185,964	\$ 267,271			
June	105,698	\$ 6.3900	\$ 675,410	105,698	\$ 1.0300	\$ 108,869	74,491	\$ 3.4700	\$ 258,484	\$ 367,353			
July	100,241	\$ 6.3900	\$ 640,540	106,968	\$ 1.0300	\$ 110,177	76,120	\$ 3.4700	\$ 264,136	\$ 374,313			
August	94,680	\$ 6.3900	\$ 605,005	99,888	\$ 1.0300	\$ 102,885	70,583	\$ 3.4700	\$ 244,923	\$ 347,808			
September	84,800	\$ 6.3900	\$ 541,872	86,207	\$ 1.0300	\$ 88,793	60,708	\$ 3.4700	\$ 210,657	\$ 299,450			
October	83,951	\$ 6.3900	\$ 536,447	85,420	\$ 1.0300	\$ 87,983	59,414	\$ 3.4700	\$ 206,167	\$ 294,149			
November	78,225	\$ 6.3900	\$ 499,858	82,294	\$ 1.0300	\$ 84,763	59,292	\$ 3.4700	\$ 205,743	\$ 290,506			
December	84,276	\$ 6.3900	\$ 538,524	86,615	\$ 1.0300	\$ 89,213	63,317	\$ 3.4700	\$ 219,710	\$ 308,923			
Total	1,024,915	\$ 6.39	\$ 6,549,207	1,078,235	\$ 1.03	\$ 1,110,582	753,043	\$ 3.47	\$ 2,613,059	\$ 3,723,641			

Hydro One				Network			Line Connection			Transformation Connection			Total Connection
Month	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Units Billed	Rate	Amount	Amount			
January	10,563	\$ 5.4708	\$ 57,789	10,563	\$ 0.7054	\$ 7,451	8,875	\$ 3.5764	\$ 31,739	\$ 39,190			
February	9,814	\$ 5.4708	\$ 53,689	9,814	\$ 0.7054	\$ 6,923	8,258	\$ 3.5764	\$ 29,533	\$ 36,456			
March	9,279	\$ 5.4708	\$ 50,764	9,279	\$ 0.7054	\$ 6,545	7,819	\$ 3.5764	\$ 27,965	\$ 34,510			
April	8,931	\$ 5.4708	\$ 48,860	8,931	\$ 0.7054	\$ 6,300	7,520	\$ 3.5764	\$ 26,893	\$ 33,193			
May	7,426	\$ 5.4708	\$ 40,626	7,426	\$ 0.7054	\$ 5,238	6,288	\$ 3.5764	\$ 22,490	\$ 27,728			
June	9,985	\$ 5.4708	\$ 54,624	9,985	\$ 0.7054	\$ 7,043	8,013	\$ 3.5764	\$ 28,656	\$ 35,699			
July	10,104	\$ 5.4708	\$ 55,279	10,136	\$ 0.7054	\$ 7,150	8,218	\$ 3.5764	\$ 29,391	\$ 36,540			
August	9,871	\$ 5.4708	\$ 54,000	9,872	\$ 0.7054	\$ 6,964	7,965	\$ 3.5764	\$ 28,485	\$ 35,449			
September	8,231	\$ 5.4708	\$ 45,028	8,231	\$ 0.7054	\$ 5,806	6,980	\$ 3.5764	\$ 24,964	\$ 30,770			
October	9,047	\$ 5.4708	\$ 49,496	9,047	\$ 0.7054	\$ 6,382	7,717	\$ 3.5764	\$ 27,599	\$ 33,981			
November	9,492	\$ 5.4708	\$ 51,928	9,504	\$ 0.7054	\$ 6,704	8,040	\$ 3.5764	\$ 28,755	\$ 35,459			
December	10,036	\$ 5.4708	\$ 54,904	10,036	\$ 0.7054	\$ 7,079	8,413	\$ 3.5764	\$ 30,087	\$ 37,166			
Total	112,778	\$ 5.47	\$ 616,987	112,824	\$ 0.71	\$ 79,586	94,105	\$ 3.58	\$ 336,557	\$ 416,143			

If needed, add extra host here. (!)				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 2027 Filers

The purpose of this sheet is to calculate the expected billing when forecasted 2027 Uniform Transmission Rates and Hydro One Sub-Transmission Rates are applied against historical 2025 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	95,783	\$ 6.29	\$ 602,344	99,227	\$ 1.00	\$ 98,775	71,048	\$ 3.48	\$ 247,480	\$ 346,255
February	93,391	\$ 6.29	\$ 587,746	95,567	\$ 1.00	\$ 95,248	68,517	\$ 3.48	\$ 238,632	\$ 333,880
March	78,853	\$ 6.28	\$ 495,342	91,131	\$ 1.00	\$ 90,853	64,206	\$ 3.48	\$ 223,628	\$ 314,481
April	88,534	\$ 6.30	\$ 557,524	98,868	\$ 1.00	\$ 98,935	64,227	\$ 3.48	\$ 223,666	\$ 322,601
May	82,496	\$ 6.31	\$ 520,323	86,365	\$ 1.00	\$ 86,545	59,880	\$ 3.48	\$ 208,454	\$ 294,999
June	115,683	\$ 6.31	\$ 730,035	115,683	\$ 1.00	\$ 115,912	82,504	\$ 3.48	\$ 287,140	\$ 403,052
July	110,345	\$ 6.31	\$ 695,819	117,104	\$ 1.00	\$ 117,327	84,338	\$ 3.48	\$ 293,527	\$ 410,854
August	104,551	\$ 6.30	\$ 659,005	109,760	\$ 1.00	\$ 109,848	78,548	\$ 3.48	\$ 273,408	\$ 383,257
September	93,031	\$ 6.31	\$ 586,900	94,438	\$ 1.00	\$ 94,599	67,688	\$ 3.48	\$ 235,621	\$ 330,220
October	92,998	\$ 6.30	\$ 585,943	94,467	\$ 1.00	\$ 94,365	67,131	\$ 3.48	\$ 233,765	\$ 328,130
November	87,717	\$ 6.29	\$ 551,786	91,798	\$ 1.00	\$ 91,467	67,332	\$ 3.48	\$ 234,498	\$ 325,965
December	94,312	\$ 6.29	\$ 593,428	96,651	\$ 1.00	\$ 96,293	71,730	\$ 3.48	\$ 249,797	\$ 346,090
Total	1,137,693	\$ 6.30	\$ 7,166,194	1,191,059	\$ 1.00	\$ 1,190,168	847,148	\$ 3.48	\$ 2,949,616	\$ 4,139,784

Low Voltage Switchgear Credit (if applicable)										\$	-
Total including deduction for Low Voltage Switchgear Credit										\$	4,139,784

Incentive Rate-setting Mechanism Rate Generator for 2027 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	0.0119	166,547,124	0	1,981,911	27.7%	1,986,819	0.0119
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104	64,399,221	0	669,752	9.4%	671,410	0.0104
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7713		882,605	4,211,171	58.9%	4,221,600	4.7831
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.8111			0	0.0%	0	0.8131
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2828		48,484	256,130	3.6%	256,764	5.2959
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104	698,246	0	7,262	0.1%	7,280	0.0104
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.4051		248	844	0.0%	847	3.4135
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3876		6,324	21,422	0.3%	21,475	3.3960

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	0.0067	166,547,124	0	1,115,866	27.2%	1,124,197	0.0068
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061	64,399,221	0	392,835	9.6%	395,768	0.0061
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	2.7540		882,605	2,430,693	59.2%	2,448,841	2.7746
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note) - EV CHARGING	\$/kW	0.4682			0	0.0%	0	0.0000
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	3.1491		48,484	152,680	3.7%	153,820	3.1726
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061	698,246	0	4,259	0.1%	4,291	0.0061
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9828		248	492	0.0%	495	1.9976
Street Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9420		6,324	12,280	0.3%	12,372	1.9565

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	0.0119	166,547,124	0	1,986,819	27.7%	1,986,819	0.0119
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104	64,399,221	0	671,410	9.4%	671,410	0.0104
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7831		882,605	4,221,600	58.9%	4,221,600	4.7831
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.8131			0	0.0%	0	0.8131
Large Use Service Classification	Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2959		48,484	256,764	3.6%	256,764	5.2959
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104	698,246	0	7,280	0.1%	7,280	0.0104
Sentinel Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.4135		248	847	0.0%	847	3.4135
Street Lighting Service Classification	Retail Transmission Rate - Network Service Rate	\$/kW	3.3960		6,324	21,475	0.3%	21,475	3.3960

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	0.0068	166,547,124	0	1,124,197	27.2%	1,124,197	0.0068
General Service Less Than 50 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061	64,399,221	0	395,768	9.6%	395,768	0.0061
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	2.7746		882,605	2,448,841	59.2%	2,448,841	2.7746
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note) - EV CHARGING	\$/kW	0.0000			0	0.0%	0	0.4717
General Service 50 To 4,999 kW Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kW	3.1726		48,484	153,820	3.7%	153,820	3.1726
Large Use Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)	\$/kWh	0.0061	698,246	0	4,291	0.1%	4,291	0.0061
Unmetered Scattered Load Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9976		248	495	0.0%	495	1.9976
Sentinel Lighting Service Classification	Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9565		6,324	12,372	0.3%	12,372	1.9565

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Incentive Rate-setting Mechanism Rate Generator for 2027 Filers

Incentive Rate-setting Mechanism Rate Generator for 2027 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 2027 value.

	Price Escalator	3.00%	Productivity Factor	0.00%			
	Choose Stretch Factor Group	III	Price Cap Index	2.70%			
	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 2027 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, 2026	January 1, 2027
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0006	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006	0.0006
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	0.0980	64%
Mid-Peak	\$/kWh	0.1570	18%
On-Peak	\$/kWh	0.2030	18%

Ontario Electricity Rebate (OER)

Ontario Electricity Rebate (OER)	\$	23.50%
----------------------------------	----	--------

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):

\$	44.47
----	-------

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	\$	40.59	3.00%	41.81

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	\$	125.72	3.00%	129.49
Monthly fixed charge, per retailer	\$	50.29	3.00%	51.80
Monthly variable charge, per customer, per retailer	\$/cust.	1.24	3.00%	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$/cust.	0.74	3.00%	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$/cust.	(0.74)	3.00%	(0.76)
Service Transaction Requests (STR)				
Request fee, per request, applied to the requesting party	\$	0.63	3.00%	0.65
Processing fee, per request, applied to the requesting party	\$	1.24	3.00%	1.28
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)	\$	5.03	3.00%	5.18
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	3.00%	2.59

* OEB approved inflation rate effective in 2027

** 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 2027 Filers

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

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	\$	38.69
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0009)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0119
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0068

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

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	\$	39.14
Smart Metering Entity Charge - effective until December 31, 2027	\$	0.42
Distribution Volumetric Rate	\$/kWh	0.0197
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0008)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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	\$	290.50
Distribution Volumetric Rate	\$/kW	3.5305
Low Voltage Service Rate	\$/kW	0.2082

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027 Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027 Applicable only for Non-Wholesale Market Participants	\$/kW	(0.6084)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	0.2679
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027 Applicable only for Class B Customers	\$/kW	0.1921
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	4.7831
Retail Transmission Rate - Network Service Rate - Interval Metered - EV CHARGING	\$/kW	0.8131
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note)		
	\$/kW	2.7746
Retail Transmission Rate - Line and Transformation Connection Service Rate - Interval Metered (See Gross Load Billing Note) - EV CHARGING		
	\$/kW	0.4717

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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	\$	13,894.19
Distribution Volumetric Rate	\$/kW	1.9627
Low Voltage Service Rate	\$/kW	0.2381
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.5690)
Retail Transmission Rate - Network Service Rate - Interval Metered	\$/kW	5.2959

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

Retail Transmission Rate - Line and Transformation Connection Service Rate
- Interval Metered (See Gross Load Billing Note)

\$/kW 3.1726

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
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, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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)	\$	10.40
Distribution Volumetric Rate	\$/kWh	0.0136
Low Voltage Service Rate	\$/kWh	0.0005
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kWh	(0.0007)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kWh	0.0005
Retail Transmission Rate - Network Service Rate	\$/kWh	0.0104
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kWh	0.0061

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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)	\$	3.66
Distribution Volumetric Rate	\$/kW	19.4591
Low Voltage Service Rate	\$/kW	0.1499
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0029)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.2961)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1976
Retail Transmission Rate - Network Service Rate	\$/kW	3.4135
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9976

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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)	\$	2.05
Distribution Volumetric Rate	\$/kW	6.1121
Low Voltage Service Rate	\$/kW	0.1468
Rate Rider for Disposition of Global Adjustment Account (2027) - effective until December 31, 2027		
Applicable only for Non-RPP Customers	\$/kWh	(0.0030)
Rate Rider for Disposition of Deferral/Variance Accounts (2027) - effective until December 31, 2027	\$/kW	(0.3008)
Rate Rider for Disposition of Capacity Based Recovery Account (2027) - effective until December 31, 2027		
Applicable only for Class B Customers	\$/kW	0.1981
Retail Transmission Rate - Network Service Rate	\$/kW	3.3960
Retail Transmission Rate - Line and Transformation Connection Service Rate	\$/kW	1.9565

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	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0006
Standard Supply Service - Administrative Charge (if applicable)	\$	0.25

Festival Hydro Inc.
TARIFF OF RATES AND CHARGES
Effective and Implementation Date January 1, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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
Credit reference/credit check (plus credit agency costs)	\$	15.00

Festival Hydro Inc.

TARIFF OF RATES AND CHARGES

Effective and Implementation Date January 1, 2027

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

EB-2026-0040

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		41.81
(with the exception of wireless attachments)	\$	41.81

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	\$	129.49
Monthly Fixed Charge, per retailer	\$	51.80
Monthly Variable Charge, per customer, per retailer	\$	1.28
Distributor-consolidated billing monthly charge, per customer, per retailer	\$	0.76
Retailer-consolidated billing monthly credit, per customer, per retailer	\$	(0.76)
Service Transaction Requests (STR)		
Request fee, per request, applied to the requesting party	\$	0.65
Processing fee, per request, applied to the requesting party	\$	1.28
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, 2027
This schedule supersedes and replaces all previously
approved schedules of Rates, Charges and Loss Factors

EB-2026-0040

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)	\$	5.18
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)	\$	2.59

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 2027 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 \$0.1197/kWh (IESO's Monthly Market Report for May 2026) 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	kWh	RPP	1.0263	1.0263	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0263	1.0263	2,000			
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0263	1.0263	51,100	100		
LARGE USE SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0263	1.0263	2,555,000	5,000		
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	RPP	1.0263	1.0263	340			1
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	RPP	1.0263	1.0263	423	1		1
STREET LIGHTING SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0263	1.0263	239,805	657		1
RESIDENTIAL SERVICE CLASSIFICATION	kWh	RPP	1.0263	1.0263	277			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	RPP	1.0263	1.0263	10,000			
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	Non-RPP (Other)	1.0263	1.0263	306,600	600		
RESIDENTIAL SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0263	1.0263	750			
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	Non-RPP (Retailer)	1.0263	1.0263	2,000			
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	\$ 37.67	1	\$ 37.67	\$ 38.69	1	\$ 38.69	\$ 1.02	2.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	-
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Sub-Total A (excluding pass through)			\$ 37.67			\$ 38.69	\$ 1.02	2.71%
Line Losses on Cost of Power	\$ 0.1275	20	\$ 2.52	\$ 0.1275	20	\$ 2.52	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0041	750	\$ 3.08	\$ 0.0009	750	\$ (0.68)	\$ (3.75)	-121.95%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
GA Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	-
Low Voltage Service Charge	\$ 0.0006	750	\$ 0.45	\$ 0.0005	750	\$ 0.38	\$ (0.08)	-16.67%
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	\$ -	\$ -	-
Sub-Total B - Distribution (includes Sub-Total A)			\$ 44.51			\$ 41.70	\$ (2.81)	-6.30%
RTSR - Network	\$ 0.0119	770	\$ 9.16	\$ 0.0119	770	\$ 9.16	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	770	\$ 5.16	\$ 0.0068	770	\$ 5.23	\$ 0.08	1.49%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.82			\$ 56.09	\$ (2.73)	-4.64%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	770	\$ 3.62	\$ 0.0047	770	\$ 3.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	770	\$ 0.46	\$ 0.0006	770	\$ 0.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 158.79			\$ 156.06	\$ (2.73)	-1.72%
HST	13%		\$ 20.64	13%		\$ 20.29	\$ (0.35)	-1.72%
Ontario Electricity Rebate	23.5%		\$ (37.32)	23.5%		\$ (36.67)	\$ 0.64	-
Total Bill on TOU			\$ 142.12			\$ 139.68	\$ (2.44)	-1.72%

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	\$ 38.11	1	\$ 38.11	\$ 39.14	1	\$ 39.14	\$ 1.03	2.70%
Distribution Volumetric Rate	\$ 0.0192	2000	\$ 38.40	\$ 0.0197	2000	\$ 39.40	\$ 1.00	2.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 76.51			\$ 78.54	\$ 2.03	2.65%
Line Losses on Cost of Power	\$ 0.1275	53	\$ 6.71	\$ 0.1275	53	\$ 6.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0008	2,000	\$ (1.60)	\$ (10.00)	-119.05%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 94.04			\$ 86.07	\$ (7.97)	-8.48%
RTSR - Network	\$ 0.0104	2,053	\$ 21.35	\$ 0.0104	2,053	\$ 21.35	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	2,053	\$ 12.52	\$ 0.0061	2,053	\$ 12.52	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 127.91			\$ 119.94	\$ (7.97)	-6.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,053	\$ 9.65	\$ 0.0047	2,053	\$ 9.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,053	\$ 1.23	\$ 0.0006	2,053	\$ 1.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 394.07			\$ 386.10	\$ (7.97)	-2.02%
HST	13%		\$ 51.23	13%		\$ 50.19	\$ (1.04)	-2.02%
Ontario Electricity Rebate	23.5%		\$ (92.61)	23.5%		\$ (90.73)	\$ 1.87	
Total Bill on TOU			\$ 352.70			\$ 345.56	\$ (7.13)	-2.02%

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	\$ 282.86	1	\$ 282.86	\$ 290.50	1	\$ 290.50	\$ 7.64	2.70%
Distribution Volumetric Rate	\$ 3.4377	100	\$ 343.77	\$ 3.5305	100	\$ 353.05	\$ 9.28	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 626.63			\$ 643.55	\$ 16.92	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.7248	100	\$ 172.48	\$ 0.3405	100	\$ (34.05)	\$ (206.53)	-119.74%
CBR Class B Rate Riders	\$ 0.1729	100	\$ 17.29	\$ 0.1921	100	\$ 19.21	\$ 1.92	11.10%
GA Rate Riders	\$ 0.0047	51,100	\$ 240.17	\$ 0.0030	51,100	\$ (153.30)	\$ (393.47)	-163.83%
Low Voltage Service Charge	\$ 0.2355	100	\$ 23.55	\$ 0.2082	100	\$ 20.82	\$ (2.73)	-11.59%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,080.12			\$ 496.23	\$ (583.89)	-54.06%
RTSR - Network	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,080.12			\$ 496.23	\$ (583.89)	-54.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	52,444	\$ 246.49	\$ 0.0047	52,444	\$ 246.49	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	52,444	\$ 31.47	\$ 0.0006	52,444	\$ 31.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	52,444	\$ 6,277.54	\$ 0.1197	52,444	\$ 6,277.54	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 7,635.86			\$ 7,051.97	\$ (583.89)	-7.65%
HST	13%		\$ 992.66	13%		\$ 916.76	\$ (75.91)	-7.65%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 8,628.52			\$ 7,968.73	\$ (659.80)	-7.65%

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	\$ 13,528.91	1	\$ 13,528.91	\$ 13,894.19	1	\$ 13,894.19	\$ 365.28	2.70%
Distribution Volumetric Rate	\$ 1.9111	5000	\$ 9,555.50	\$ 1.9627	5000	\$ 9,813.50	\$ 258.00	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 23,084.41			\$ 23,707.69	\$ 623.28	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 2.7794	5,000	\$ 13,897.00	\$ 0.5690	5,000	\$ (2,845.00)	\$ (16,742.00)	-120.47%
CBR Class B Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,555,000	\$ -	\$ -	2,555,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.2693	5,000	\$ 1,346.50	\$ 0.2381	5,000	\$ 1,190.50	\$ (156.00)	-11.59%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38,327.91			\$ 22,053.19	\$ (16,274.72)	-42.46%
RTSR - Network	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 38,327.91			\$ 22,053.19	\$ (16,274.72)	-42.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,622,197	\$ 12,324.32	\$ 0.0047	2,622,197	\$ 12,324.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,622,197	\$ 1,573.32	\$ 0.0006	2,622,197	\$ 1,573.32	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	2,622,197	\$ 313,876.92	\$ 0.1197	2,622,197	\$ 313,876.92	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 366,102.72			\$ 349,828.00	\$ (16,274.72)	-4.45%
HST	13%		\$ 47,593.35	13%		\$ 45,477.64	\$ (2,115.71)	-4.45%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 413,696.08			\$ 395,305.64	\$ (18,390.43)	-4.45%

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	\$ 10.13	1	\$ 10.13	\$ 10.40	1	\$ 10.40	\$ 0.27	2.67%
Distribution Volumetric Rate	\$ 0.0132	340	\$ 4.49	\$ 0.0136	340	\$ 4.62	\$ 0.14	3.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	340	\$ -	\$ -	340	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 14.62			\$ 15.02	\$ 0.41	2.78%
Line Losses on Cost of Power	\$ 0.1275	9	\$ 1.14	\$ 0.1275	9	\$ 1.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0043	340	\$ 1.46	\$ 0.0007	340	\$ (0.24)	\$ (1.70)	-116.28%
CBR Class B Rate Riders	\$ 0.0005	340	\$ 0.17	\$ 0.0005	340	\$ 0.17	\$ -	0.00%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 17.56			\$ 16.27	\$ (1.29)	-7.37%
RTSR - Network	\$ 0.0104	349	\$ 3.63	\$ 0.0104	349	\$ 3.63	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	349	\$ 2.13	\$ 0.0061	349	\$ 2.13	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 23.32			\$ 22.02	\$ (1.29)	-5.55%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	349	\$ 1.64	\$ 0.0047	349	\$ 1.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	349	\$ 0.21	\$ 0.0006	349	\$ 0.21	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	218	\$ 21.32	\$ 0.0980	218	\$ 21.32	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	61	\$ 9.61	\$ 0.1570	61	\$ 9.61	\$ -	0.00%
TOU - On Peak	\$ 0.2030	61	\$ 12.42	\$ 0.2030	61	\$ 12.42	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 68.77			\$ 67.48	\$ (1.29)	-1.88%
HST	13%		\$ 8.94	13%		\$ 8.77	\$ (0.17)	-1.88%
Ontario Electricity Rebate	23.5%		\$ (16.16)	23.5%		\$ (15.86)	\$ 0.30	
Total Bill on TOU			\$ 61.55			\$ 60.39	\$ (1.16)	-1.88%

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	\$ 3.56	1	\$ 3.56	\$ 3.66	1	\$ 3.66	\$ 0.10	2.81%
Distribution Volumetric Rate	\$ 18.9475	1	\$ 18.95	\$ 19.4591	1	\$ 19.46	\$ 0.51	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.51			\$ 23.12	\$ 0.61	2.72%
Line Losses on Cost of Power	\$ 0.1275	11	\$ 1.42	\$ 0.1275	11	\$ 1.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5266	1	\$ 1.53	\$ 0.2961	1	\$ (0.30)	\$ (1.82)	-119.40%
CBR Class B Rate Riders	\$ 0.1854	1	\$ 0.19	\$ 0.1976	1	\$ 0.20	\$ 0.01	6.58%
GA Rate Riders	\$ -	423	\$ -	\$ -	423	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.1696	1	\$ 0.17	\$ 0.1499	1	\$ 0.15	\$ (0.02)	-11.62%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 25.81			\$ 24.59	\$ (1.22)	-4.72%
RTSR - Network	\$ 3.4051	1	\$ 3.41	\$ 3.4135	1	\$ 3.41	\$ 0.01	0.25%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9828	1	\$ 1.98	\$ 1.9976	1	\$ 2.00	\$ 0.01	0.75%
Sub-Total C - Delivery (including Sub-Total B)			\$ 31.20			\$ 30.00	\$ (1.20)	-3.83%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	434	\$ 2.04	\$ 0.0047	434	\$ 2.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	434	\$ 0.26	\$ 0.0006	434	\$ 0.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	271	\$ 26.53	\$ 0.0980	271	\$ 26.53	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	76	\$ 11.95	\$ 0.1570	76	\$ 11.95	\$ -	0.00%
TOU - On Peak	\$ 0.2030	76	\$ 15.46	\$ 0.2030	76	\$ 15.46	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 87.69			\$ 86.49	\$ (1.20)	-1.36%
HST	13%		\$ 11.40	13%		\$ 11.24	\$ (0.16)	-1.36%
Ontario Electricity Rebate	23.5%		\$ (20.61)	23.5%		\$ (20.33)	\$ 0.28	
Total Bill on TOU			\$ 78.48			\$ 77.41	\$ (1.07)	-1.36%

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	\$ 2.00	1	\$ 2.00	\$ 2.05	1	\$ 2.05	\$ 0.05	2.50%
Distribution Volumetric Rate	\$ 5.9514	657	\$ 3,910.07	\$ 6.1121	657	\$ 4,015.65	\$ 105.58	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	657	\$ -	\$ -	657	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3,912.07			\$ 4,017.70	\$ 105.63	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.5633	657	\$ 1,027.09	\$ 0.3008	657	\$ (197.63)	\$ (1,224.71)	-119.24%
CBR Class B Rate Riders	\$ 0.1887	657	\$ 123.98	\$ 0.1981	657	\$ 130.15	\$ 6.18	4.98%
GA Rate Riders	\$ 0.0047	239,805	\$ 1,127.08	\$ 0.0030	239,805	\$ (719.42)	\$ (1,846.50)	-163.83%
Low Voltage Service Charge	\$ 0.1661	657	\$ 109.13	\$ 0.1468	657	\$ 96.45	\$ (12.68)	-11.62%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	657	\$ -	\$ -	657	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6,299.35			\$ 3,327.26	\$ (2,972.09)	-47.18%
RTSR - Network	\$ 3.3876	657	\$ 2,225.65	\$ 3.3960	657	\$ 2,231.17	\$ 5.52	0.25%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9420	657	\$ 1,275.89	\$ 1.9565	657	\$ 1,285.42	\$ 9.53	0.75%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9,800.89			\$ 6,843.85	\$ (2,957.04)	-30.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	246,112	\$ 1,156.73	\$ 0.0047	246,112	\$ 1,156.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	246,112	\$ 147.67	\$ 0.0006	246,112	\$ 147.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	246,112	\$ 29,459.59	\$ 0.1197	246,112	\$ 29,459.59	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 40,565.13			\$ 37,608.08	\$ (2,957.04)	-7.29%
HST	13%		\$ 5,273.47	13%		\$ 4,889.05	\$ (384.42)	-7.29%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 45,838.59			\$ 42,497.14	\$ (3,341.46)	-7.29%

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	\$ 37.67	1	\$ 37.67	\$ 38.69	1	\$ 38.69	\$ 1.02	2.71%
Distribution Volumetric Rate	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 37.67			\$ 38.69	\$ 1.02	2.71%
Line Losses on Cost of Power	\$ 0.1275	7	\$ 0.93	\$ 0.1275	7	\$ 0.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0041	277	\$ 1.14	\$ 0.0009	277	\$ (0.25)	\$ (1.39)	-121.95%
CBR Class B Rate Riders	\$ 0.0005	277	\$ 0.14	\$ 0.0005	277	\$ 0.14	\$ -	0.00%
GA Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0006	277	\$ 0.17	\$ 0.0005	277	\$ 0.14	\$ (0.03)	-16.67%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.46			\$ 40.07	\$ (0.39)	-0.97%
RTSR - Network	\$ 0.0119	284	\$ 3.38	\$ 0.0119	284	\$ 3.38	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	284	\$ 1.90	\$ 0.0068	284	\$ 1.93	\$ 0.03	1.49%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.75			\$ 45.38	\$ (0.36)	-0.80%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	284	\$ 1.34	\$ 0.0047	284	\$ 1.34	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	284	\$ 0.17	\$ 0.0006	284	\$ 0.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	177	\$ 17.37	\$ 0.0980	177	\$ 17.37	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	50	\$ 7.83	\$ 0.1570	50	\$ 7.83	\$ -	0.00%
TOU - On Peak	\$ 0.2030	50	\$ 10.12	\$ 0.2030	50	\$ 10.12	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 82.83			\$ 82.46	\$ (0.36)	-0.44%
HST	13%		\$ 10.77	13%		\$ 10.72	\$ (0.05)	-0.44%
Ontario Electricity Rebate	23.5%		\$ (19.46)	23.5%		\$ (19.38)	\$ 0.09	
Total Bill on TOU			\$ 74.13			\$ 73.80	\$ (0.33)	-0.44%

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	\$ 38.11	1	\$ 38.11	\$ 39.14	1	\$ 39.14	\$ 1.03	2.70%
Distribution Volumetric Rate	\$ 0.0192	10000	\$ 192.00	\$ 0.0197	10000	\$ 197.00	\$ 5.00	2.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 230.11			\$ 236.14	\$ 6.03	2.62%
Line Losses on Cost of Power	\$ 0.1275	263	\$ 33.54	\$ 0.1275	263	\$ 33.54	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	10,000	\$ 42.00	\$ 0.0008	10,000	\$ (8.00)	\$ (50.00)	-119.05%
CBR Class B Rate Riders	\$ 0.0005	10,000	\$ 5.00	\$ 0.0005	10,000	\$ 5.00	\$ -	0.00%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 316.07			\$ 272.10	\$ (43.97)	-13.91%
RTSR - Network	\$ 0.0104	10,263	\$ 106.74	\$ 0.0104	10,263	\$ 106.74	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	10,263	\$ 62.60	\$ 0.0061	10,263	\$ 62.60	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 485.41			\$ 441.44	\$ (43.97)	-9.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	10,263	\$ 48.24	\$ 0.0047	10,263	\$ 48.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	10,263	\$ 6.16	\$ 0.0006	10,263	\$ 6.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	6,400	\$ 627.20	\$ 0.0980	6,400	\$ 627.20	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	1,800	\$ 282.60	\$ 0.1570	1,800	\$ 282.60	\$ -	0.00%
TOU - On Peak	\$ 0.2030	1,800	\$ 365.40	\$ 0.2030	1,800	\$ 365.40	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,815.25			\$ 1,771.28	\$ (43.97)	-2.42%
HST	13%		\$ 235.98	13%		\$ 230.27	\$ (5.72)	-2.42%
Ontario Electricity Rebate	23.5%		\$ (426.58)	23.5%		\$ (416.25)	\$ 10.33	
Total Bill on TOU			\$ 1,624.65			\$ 1,585.30	\$ (39.35)	-2.42%

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	\$ 282.86	1	\$ 282.86	\$ 290.50	1	\$ 290.50	\$ 7.64	2.70%
Distribution Volumetric Rate	\$ 3.4377	600	\$ 2,062.62	\$ 3.5305	600	\$ 2,118.30	\$ 55.68	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,345.48			\$ 2,408.80	\$ 63.32	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.7248	600	\$ 1,034.88	\$ 0.3405	600	\$ (204.30)	\$ (1,239.18)	-119.74%
CBR Class B Rate Riders	\$ 0.1729	600	\$ 103.74	\$ 0.1921	600	\$ 115.26	\$ 11.52	11.10%
GA Rate Riders	\$ 0.0047	306,600	\$ 1,441.02	\$ 0.0030	306,600	\$ (919.80)	\$ (2,360.82)	-163.83%
Low Voltage Service Charge	\$ 0.2355	600	\$ 141.30	\$ 0.2082	600	\$ 124.92	\$ (16.38)	-11.59%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 5,066.42			\$ 1,524.88	\$ (3,541.54)	-69.90%
RTSR - Network	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 5,066.42			\$ 1,524.88	\$ (3,541.54)	-69.90%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	314,664	\$ 1,478.92	\$ 0.0047	314,664	\$ 1,478.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	314,664	\$ 188.80	\$ 0.0006	314,664	\$ 188.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	314,664	\$ 37,665.23	\$ 0.1197	314,664	\$ 37,665.23	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 44,399.62			\$ 40,858.08	\$ (3,541.54)	-7.98%
HST	13%		\$ 5,771.95	13%		\$ 5,311.55	\$ (460.40)	-7.98%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 50,171.57			\$ 46,169.63	\$ (4,001.94)	-7.98%

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	\$ 37.67	1	\$ 37.67	\$ 38.69	1	\$ 38.69	\$ 1.02	2.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 37.67			\$ 38.69	\$ 1.02	2.71%
Line Losses on Cost of Power	\$ 0.1197	20	\$ 2.36	\$ 0.1197	20	\$ 2.36	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0041	750	\$ 3.08	\$ 0.0009	750	\$ (0.68)	\$ (3.75)	-121.95%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
GA Rate Riders	\$ 0.0047	750	\$ 3.53	\$ 0.0030	750	\$ (2.25)	\$ (5.78)	-163.83%
Low Voltage Service Charge	\$ 0.0006	750	\$ 0.45	\$ 0.0005	750	\$ 0.38	\$ (0.08)	-16.67%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 47.88			\$ 39.30	\$ (8.58)	-17.92%
RTSR - Network	\$ 0.0119	770	\$ 9.16	\$ 0.0119	770	\$ 9.16	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	770	\$ 5.16	\$ 0.0068	770	\$ 5.23	\$ 0.08	1.49%
Sub-Total C - Delivery (including Sub-Total B)			\$ 62.19			\$ 53.69	\$ (8.50)	-13.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	770	\$ 3.62	\$ 0.0047	770	\$ 3.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	770	\$ 0.46	\$ 0.0006	770	\$ 0.46	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 156.05			\$ 147.54	\$ (8.50)	-5.45%
HST	13%		\$ 20.29	13%		\$ 19.18	\$ (1.11)	-5.45%
Ontario Electricity Rebate	23.5%		\$ (36.67)	23.5%		\$ (34.67)		
Total Bill on Non-RPP Avg. Price			\$ 176.33			\$ 166.73	\$ (9.61)	-5.45%

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	\$ 38.11	1	\$ 38.11	\$ 39.14	1	\$ 39.14	\$ 1.03	2.70%
Distribution Volumetric Rate	\$ 0.0192	2000	\$ 38.40	\$ 0.0197	2000	\$ 39.40	\$ 1.00	2.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 76.51			\$ 78.54	\$ 2.03	2.65%
Line Losses on Cost of Power	\$ 0.1197	53	\$ 6.30	\$ 0.1197	53	\$ 6.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0008	2,000	\$ (1.60)	\$ (10.00)	-119.05%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
GA Rate Riders	\$ 0.0047	2,000	\$ 9.40	\$ 0.0030	2,000	\$ (6.00)	\$ (15.40)	-163.83%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 103.03			\$ 79.66	\$ (23.37)	-22.68%
RTSR - Network	\$ 0.0104	2,053	\$ 21.35	\$ 0.0104	2,053	\$ 21.35	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	2,053	\$ 12.52	\$ 0.0061	2,053	\$ 12.52	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 136.89			\$ 113.52	\$ (23.37)	-17.07%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,053	\$ 9.65	\$ 0.0047	2,053	\$ 9.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,053	\$ 1.23	\$ 0.0006	2,053	\$ 1.23	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,000	\$ 239.40	\$ 0.1197	2,000	\$ 239.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 387.17			\$ 363.80	\$ (23.37)	-6.04%
HST	13%		\$ 50.33	13%		\$ 47.29	\$ (3.04)	-6.04%
Ontario Electricity Rebate	23.5%		\$ (90.99)	23.5%		\$ (85.49)	\$ (5.50)	-6.04%
Total Bill on Non-RPP Avg. Price			\$ 437.51			\$ 411.10	\$ (26.41)	-6.04%

Appendix D: 2027 Commodity Accounts Analysis Workform

Commodity Accounts Analysis Workform for 2027 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 2024 balances that were reviewed in the 2026 rate application were to be selected, select 2024)

Year Selected

2024

Instructions:

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

For example:

- Scenario a - If 2024 balances were last approved on a final basis - Select 2024 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bi - If 2024 balances were last approved on an interim basis and there are no changes to 2025 balances - Select 2025 and a GA Analysis Workform for 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.
- Scenario bli - If 2024 balances were last approved on an interim basis, there are changes to 2024 balances, and 2023 balances were last approved for disposition - Select 2023 and GA Analysis Workforms for 2024 and 2025 will be generated. The input cells required in the Principal Adjustment and Account 1588 tabs will be generated accordingly as well.

2) Complete the GA 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
2025	\$ (478,688)	\$ 679,732	\$ (1,095,360)	\$ (415,628)	\$ 63,060	\$ 6,547,660	1.0%

Account 1588 Reconciliation Summary

2025	0.1%
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		2025		
Total Metered excluding WMP	C = A+B	614,037,599	kWh	100%
RPP	A	218,595,259	kWh	35.6%
Non RPP	B = D+E	395,442,339	kWh	64.4%
Non-RPP Class A	D	257,994,743	kWh	42.0%
Non-RPP Class B	E	137,447,597	kWh	22.4%

*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	2025								
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	12,860,970			12,860,970	0.08390	\$ 1,079,035	0.04110	\$ 528,586	\$ (550,450)
February	11,551,821			11,551,821	0.08900	\$ 1,028,112	0.00300	\$ 34,655	\$ (993,457)
March	12,921,122			12,921,122	0.04110	\$ 531,058	0.06950	\$ 898,018	\$ 366,960
April	12,259,671			12,259,671	0.00300	\$ 36,779	0.06920	\$ 848,369	\$ 811,590
May	12,151,360			12,151,360	0.04010	\$ 487,270	0.13490	\$ 1,639,218	\$ 1,151,949
June	12,019,604			12,019,604	0.08900	\$ 1,069,745	0.05970	\$ 717,570	\$ (352,174)
July	11,795,981			11,795,981	0.11590	\$ 1,367,154	0.01440	\$ 169,862	\$ (1,197,292)
August	11,333,878			11,333,878	0.00300	\$ 34,002	0.03010	\$ 341,150	\$ 307,148
September	10,861,407			10,861,407	0.00300	\$ 32,584	0.06190	\$ 672,321	\$ 639,737
October	10,922,917			10,922,917	0.07480	\$ 817,034	0.04890	\$ 534,131	\$ (282,904)
November	10,790,729			10,790,729	0.03960	\$ 427,313	0.01820	\$ 196,391	\$ (230,922)
December	11,245,453			11,245,453	0.02230	\$ 250,774	-0.00290	\$ (32,612)	\$ (283,385)
Net Change in Expected GA Balance in the Year (i.e. Transactions in the Year)	140,714,910	-	-	140,714,910		\$ 7,160,859		\$ 6,547,660	\$ (613,199)

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
143,385,579	140,714,910	2,670,669	0.05037	134,511

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	\$ (478,688)
----------------------------	--------------

Calculated Loss Factor	1.0238
Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW	1.0263
Difference	-0.0025

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 column F is final trueed 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
			Principal Adjustment on DVA Continuity Schedule
Net Change in Principal Balance in the GL (i.e. Transactions in the Year)	\$ 679,732		If "no", please provide an explanation
1a CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - prior year	\$ (81,362)	Recorded in 2025	Yes
1b CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year	\$ (433,631)	Recorded in 2026	Yes
2a Remove prior year end unbilled to actual revenue differences			
2b Add current year end unbilled to actual revenue differences			
3a Significant prior period billing adjustments recorded in current year.			
3b Significant current period billing adjustments recorded in other year(s).			
4 CT 148 prior period adjustments recorded in the current year.			
5a IESO Settlement Adjustments - within 24 months of IESO invoice			
5b IESO Settlement Adjustments - outside of 24 months of IESO invoice			
6 CT 148 adjustment - Corrected Class A quantities	\$ (413,147)	Recorded in 2026	Yes
7 GA Reallocation Correction - Prior Year	\$ 386,785	Recorded in 2025	Yes
8 GA Reallocation Correction - Current Year	\$ (554,006)	Recorded in 2026	Yes
9			
10			

Note 6	Adjusted Net Change in Principal Balance in the GL	\$ (415,628)
	Net Change in Expected GA Balance in the Year Per Analysis	\$ (478,688)
	Unresolved Difference	\$ 63,060
	Unresolved Difference as % of Expected GA Payments to IESO	1.0%

Account 1588 Reasonability

Note 7 Account 1588 Reasonability Test

Year	Account 1588 - REVA Power			Purchased	Account 1588 as % of Account #158
	Transactions ¹	Principal Adjustments ²	Reconciling Items ³		
2020	-	2,023,532	-	33,793	43,857,200
Compliers	-	2,023,532	-	33,793	0.0%

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 (including transactions relating to the removal of approved disposition amounts as that is shown in a separate column in the DVA Continuity Schedule).
- 2) 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.
- 3) 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. If applicable, reconciling items and principal adjustments should be identified in Note 7a and 7b below.

Note 7a Principal Adjustments Breakdown

	Item	Amount	Explanation
	CT 148 Take-up of GA Charges based on Actual Volumes - prior year	\$ 81,362	
1a	CT 148 Take-up of GA Charges based on Actual Volumes - current year	\$ 433,631	
1b	CT 1142/142 Take-up adjustment based on actual price and volume - prior year	\$ 317,889	
2a	CT 1142/142 Take-up adjustment based on actual price and volume - current year	\$ 2,023,532	
2b	Remove prior year and unbilled to actual revenue differences		
3a	Add current year and unbilled to actual revenue differences		
4a	Significant prior period billing adjustments recorded in current year		
4b	Significant current period billing adjustments recorded in other years		
5	Unaccounted for Energy Variance (eg. Variance due to significant understate/overstate line loss factor)		
6	GA Reallocation Correction	\$ (399,793)	Revised in 2020
7	Other	\$ 554,056	Revised in 2020
8	Total Principal Adjustments	\$ 3,032,633	

Note 7b Reconciling Items

	Item	Amount	Explanation
	Prior period billing adjustments recorded in current year		
1a	Current period billing adjustments recorded in other years		
1b	Unaccounted for Energy Variance (eg. Variance due to significant understate/overstate line loss factor)		
2a	Other reconciling items	\$ 0	
2b	Total Reconciling Items	\$ 0	

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 CT 148 true-up of GA Charges based on actual RPP volumes	81,362	Yes	
2 GA Reallocation correction	(386,785)	Yes	
3			
4			
5			
6			
7			
8			
Total	(305,424)		
Total principal adjustments included in last approved balance			
Difference	(305,424)		

Account 1588 - RSVA Power			
Adjustment Description	Amount	To be Reversed in Current Application?	Explanation if not to be reversed in current application
1 CT 148 true-up of GA Charges based on actual RPP volumes	81,362	Yes	
2 CT 1142/142 true-up based on actuals	(317,889)	Yes	
3 GA Reallocation correction	386,785	Yes	
4			
5			
6			
7			
8			
Total	(12,465)		
Total principal adjustments included in last approved balance			
Difference	(12,465)		

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. 2025 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-ration 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
2025	Reversals of prior approved principal adjustments (auto-populated from table above)		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	(81,362)	2025
	2 GA Reallocation correction	386,785	
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	305,424	
2025	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes	(433,631)	2026
	2 Unbilled to actual revenue differences		
	3 CT 148 Adjustment - Corrected Class A Quantities	(413,147)	2026
	4 GA Reallocation correction	(554,006)	2026
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	(1,400,784)	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	(1,095,360)	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
2025	Reversals of prior approved principal adjustments (auto-populated from table above)		
	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 GA Reallocation correction	(386,785)	2 025
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	12,465	
2025	Current year principal adjustments		
	1 CT 148 true-up of GA Charges based on actual RPP volumes	433,631	2 026
	2 CT 1142/142 true-up based on actuals	2,023,532	2 026
	3 Unbilled to actual revenue differences		
	4 GA Reallocation Correction	554,006	2 026
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	3,011,168	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	3,023,633	

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

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	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		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

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

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	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		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

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

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
	Reversals of prior year principal adjustments		
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	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		
	2 Reversal of CT 1142/142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

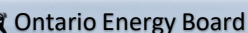
Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of prior year CT-148 true-up of GA Charges based on		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

Account 1589 - RSVA Global Adjustment			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of prior year CT-148 true-up of GA Charges based on		
	2 Reversal of Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual Non-RPP volumes		
	2 Unbilled to actual revenue differences		
	3		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity	-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 - IRM Rate Generator Model	-	

Account 1588 - RSVA Power			
Year	Adjustment Description	Amount	Year Recorded in GL
<i>Reversals of prior year principal adjustments</i>			
	1 Reversal of CT 148 true-up of GA Charges based on actual RPP volumes		
	2 Reversal of CT 1142 true-up based on actuals		
	3 Reversal of Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Reversal Principal Adjustments	-	
<i>Current year principal adjustments</i>			
	1 CT 148 true-up of GA Charges based on actual RPP volumes		
	2 CT 1142 true-up based on actuals		
	3 Unbilled to actual revenue differences		
	4		
	5		
	6		
	7		
	8		
	Total Current Year Principal Adjustments	-	
	Total Principal Adjustments to be Included on DVA Continuity Schedule/Tab 3 -	-	

Appendix E: Bill Impacts



Incentive Rate-setting Mechanism Rate Generator for 2027 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 \$0.1197/kWh (IESO's Monthly Market Report for May 2026) 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	\$ 37.67	1	\$ 37.67	\$ 38.69	1	\$ 38.69	\$ 1.02	2.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 37.67			\$ 38.69	\$ 1.02	2.71%
Line Losses on Cost of Power	\$ 0.1275	20	\$ 2.52	\$ 0.1275	20	\$ 2.52	\$ -	0.00%
Total Deferral/Variance Account Rate	\$ 0.0041	750	\$ 3.08	\$ 0.0009	750	\$ (0.68)	\$ (3.75)	-121.95%
Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
CBR Class B Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
GA Rate Riders	\$ 0.0006	750	\$ 0.45	\$ 0.0005	750	\$ 0.38	\$ (0.08)	-16.67%
Low Voltage Service Charge	\$ 0.42	1	\$ 0.42	\$ 0.42	1	\$ 0.42	\$ -	0.00%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 44.51			\$ 41.70	\$ (2.81)	-6.30%
RTSR - Network	\$ 0.0119	770	\$ 9.16	\$ 0.0119	770	\$ 9.16	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	770	\$ 5.16	\$ 0.0068	770	\$ 5.23	\$ 0.08	1.49%
Sub-Total C - Delivery (including Sub-Total B)			\$ 58.82			\$ 56.09	\$ (2.73)	-4.64%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	770	\$ 3.62	\$ 0.0047	770	\$ 3.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	770	\$ 0.46	\$ 0.0006	770	\$ 0.46	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	480	\$ 47.04	\$ 0.0980	480	\$ 47.04	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	135	\$ 21.20	\$ 0.1570	135	\$ 21.20	\$ -	0.00%
TOU - On Peak	\$ 0.2030	135	\$ 27.41	\$ 0.2030	135	\$ 27.41	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 158.79			\$ 156.06	\$ (2.73)	-1.72%
HST	13%		\$ 20.64	13%		\$ 20.29	\$ (0.35)	-1.72%
Ontario Electricity Rebate	23.5%		\$ (37.32)	23.5%		\$ (36.67)	\$ 0.64	
Total Bill on TOU			\$ 142.12			\$ 139.68	\$ (2.44)	-1.72%

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	\$ 38.11	1	\$ 38.11	\$ 39.14	1	\$ 39.14	\$ 1.03	2.70%
Distribution Volumetric Rate	\$ 0.0192	2000	\$ 38.40	\$ 0.0197	2000	\$ 39.40	\$ 1.00	2.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 76.51			\$ 78.54	\$ 2.03	2.65%
Line Losses on Cost of Power	\$ 0.1275	53	\$ 6.71	\$ 0.1275	53	\$ 6.71	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0008	2,000	\$ (1.60)	\$ (10.00)	-119.05%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 94.04			\$ 86.07	\$ (7.97)	-8.48%
RTSR - Network	\$ 0.0104	2,053	\$ 21.35	\$ 0.0104	2,053	\$ 21.35	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	2,053	\$ 12.52	\$ 0.0061	2,053	\$ 12.52	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 127.91			\$ 119.94	\$ (7.97)	-6.23%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,053	\$ 9.65	\$ 0.0047	2,053	\$ 9.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,053	\$ 1.23	\$ 0.0006	2,053	\$ 1.23	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	1,280	\$ 125.44	\$ 0.0980	1,280	\$ 125.44	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	360	\$ 56.52	\$ 0.1570	360	\$ 56.52	\$ -	0.00%
TOU - On Peak	\$ 0.2030	360	\$ 73.08	\$ 0.2030	360	\$ 73.08	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 394.07			\$ 386.10	\$ (7.97)	-2.02%
HST	13%		\$ 51.23	13%		\$ 50.19	\$ (1.04)	-2.02%
Ontario Electricity Rebate	23.5%		\$ (92.61)	23.5%		\$ (90.73)	\$ 1.87	
Total Bill on TOU			\$ 352.70			\$ 345.56	\$ (7.13)	-2.02%

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	\$ 282.86	1	\$ 282.86	\$ 290.50	1	\$ 290.50	\$ 7.64	2.70%
Distribution Volumetric Rate	\$ 3.4377	100	\$ 343.77	\$ 3.5305	100	\$ 353.05	\$ 9.28	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 626.63			\$ 643.55	\$ 16.92	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.7248	100	\$ 172.48	\$ 0.3405	100	\$ (34.05)	\$ (206.53)	-119.74%
CBR Class B Rate Riders	\$ 0.1729	100	\$ 17.29	\$ 0.1921	100	\$ 19.21	\$ 1.92	11.10%
GA Rate Riders	\$ 0.0047	51,100	\$ 240.17	\$ 0.0030	51,100	\$ (153.30)	\$ (393.47)	-163.83%
Low Voltage Service Charge	\$ 0.2355	100	\$ 23.55	\$ 0.2082	100	\$ 20.82	\$ (2.73)	-11.59%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 1,080.12			\$ 496.23	\$ (583.89)	-54.06%
RTSR - Network	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	100	\$ -	\$ -	100	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 1,080.12			\$ 496.23	\$ (583.89)	-54.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	52,444	\$ 246.49	\$ 0.0047	52,444	\$ 246.49	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	52,444	\$ 31.47	\$ 0.0006	52,444	\$ 31.47	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	52,444	\$ 6,277.54	\$ 0.1197	52,444	\$ 6,277.54	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 7,635.86			\$ 7,051.97	\$ (583.89)	-7.65%
HST	13%		\$ 992.66	13%		\$ 916.76	\$ (75.91)	-7.65%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 8,628.52			\$ 7,968.73	\$ (659.80)	-7.65%

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	\$ 13,528.91	1	\$ 13,528.91	\$ 13,894.19	1	\$ 13,894.19	\$ 365.28	2.70%
Distribution Volumetric Rate	\$ 1.9111	5000	\$ 9,555.50	\$ 1.9627	5000	\$ 9,813.50	\$ 258.00	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	5000	\$ -	\$ -	5000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 23,084.41			\$ 23,707.69	\$ 623.28	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 2.7794	5,000	\$ 13,897.00	\$ 0.5690	5,000	\$ (2,845.00)	\$ (16,742.00)	-120.47%
CBR Class B Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
GA Rate Riders	\$ -	2,555,000	\$ -	\$ -	2,555,000	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.2693	5,000	\$ 1,346.50	\$ 0.2381	5,000	\$ 1,190.50	\$ (156.00)	-11.59%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 38,327.91			\$ 22,053.19	\$ (16,274.72)	-42.46%
RTSR - Network	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	5,000	\$ -	\$ -	5,000	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 38,327.91			\$ 22,053.19	\$ (16,274.72)	-42.46%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,622,197	\$ 12,324.32	\$ 0.0047	2,622,197	\$ 12,324.32	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,622,197	\$ 1,573.32	\$ 0.0006	2,622,197	\$ 1,573.32	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	2,622,197	\$ 313,876.92	\$ 0.1197	2,622,197	\$ 313,876.92	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 366,102.72			\$ 349,828.00	\$ (16,274.72)	-4.45%
HST	13%		\$ 47,593.35	13%		\$ 45,477.64	\$ (2,115.71)	-4.45%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 413,696.08			\$ 395,305.64	\$ (18,390.43)	-4.45%

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	\$ 10.13	1	\$ 10.13	\$ 10.40	1	\$ 10.40	\$ 0.27	2.67%
Distribution Volumetric Rate	\$ 0.0132	340	\$ 4.49	\$ 0.0136	340	\$ 4.62	\$ 0.14	3.03%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	340	\$ -	\$ -	340	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 14.62			\$ 15.02	\$ 0.41	2.78%
Line Losses on Cost of Power	\$ 0.1275	9	\$ 1.14	\$ 0.1275	9	\$ 1.14	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0043	340	\$ 1.46	\$ 0.0007	340	\$ (0.24)	\$ (1.70)	-116.28%
CBR Class B Rate Riders	\$ 0.0005	340	\$ 0.17	\$ 0.0005	340	\$ 0.17	\$ -	0.00%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 17.56			\$ 16.27	\$ (1.29)	-7.37%
RTSR - Network	\$ 0.0104	349	\$ 3.63	\$ 0.0104	349	\$ 3.63	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	349	\$ 2.13	\$ 0.0061	349	\$ 2.13	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 23.32			\$ 22.02	\$ (1.29)	-5.55%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	349	\$ 1.64	\$ 0.0047	349	\$ 1.64	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	349	\$ 0.21	\$ 0.0006	349	\$ 0.21	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	218	\$ 21.32	\$ 0.0980	218	\$ 21.32	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	61	\$ 9.61	\$ 0.1570	61	\$ 9.61	\$ -	0.00%
TOU - On Peak	\$ 0.2030	61	\$ 12.42	\$ 0.2030	61	\$ 12.42	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 68.77			\$ 67.48	\$ (1.29)	-1.88%
HST	13%		\$ 8.94	13%		\$ 8.77	\$ (0.17)	-1.88%
Ontario Electricity Rebate	23.5%		\$ (16.16)	23.5%		\$ (15.86)	\$ 0.30	
Total Bill on TOU			\$ 61.55			\$ 60.39	\$ (1.16)	-1.88%

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	\$ 3.56	1	\$ 3.56	\$ 3.66	1	\$ 3.66	\$ 0.10	2.81%
Distribution Volumetric Rate	\$ 18.9475	1	\$ 18.95	\$ 19.4591	1	\$ 19.46	\$ 0.51	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 22.51			\$ 23.12	\$ 0.61	2.72%
Line Losses on Cost of Power	\$ 0.1275	11	\$ 1.42	\$ 0.1275	11	\$ 1.42	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 1.5266	1	\$ 1.53	\$ 0.2961	1	\$ (0.30)	\$ (1.82)	-119.40%
CBR Class B Rate Riders	\$ 0.1854	1	\$ 0.19	\$ 0.1976	1	\$ 0.20	\$ 0.01	6.58%
GA Rate Riders	\$ -	423	\$ -	\$ -	423	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.1696	1	\$ 0.17	\$ 0.1499	1	\$ 0.15	\$ (0.02)	-11.62%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 25.81			\$ 24.59	\$ (1.22)	-4.72%
RTSR - Network	\$ 3.4051	1	\$ 3.41	\$ 3.4135	1	\$ 3.41	\$ 0.01	0.25%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9828	1	\$ 1.98	\$ 1.9976	1	\$ 2.00	\$ 0.01	0.75%
Sub-Total C - Delivery (including Sub-Total B)			\$ 31.20			\$ 30.00	\$ (1.20)	-3.83%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	434	\$ 2.04	\$ 0.0047	434	\$ 2.04	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	434	\$ 0.26	\$ 0.0006	434	\$ 0.26	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	271	\$ 26.53	\$ 0.0980	271	\$ 26.53	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	76	\$ 11.95	\$ 0.1570	76	\$ 11.95	\$ -	0.00%
TOU - On Peak	\$ 0.2030	76	\$ 15.46	\$ 0.2030	76	\$ 15.46	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 87.69			\$ 86.49	\$ (1.20)	-1.36%
HST	13%		\$ 11.40	13%		\$ 11.24	\$ (0.16)	-1.36%
Ontario Electricity Rebate	23.5%		\$ (20.61)	23.5%		\$ (20.33)	\$ 0.28	
Total Bill on TOU			\$ 78.48			\$ 77.41	\$ (1.07)	-1.36%

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	\$ 2.00	1	\$ 2.00	\$ 2.05	1	\$ 2.05	\$ 0.05	2.50%
Distribution Volumetric Rate	\$ 5.9514	657	\$ 3,910.07	\$ 6.1121	657	\$ 4,015.65	\$ 105.58	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	657	\$ -	\$ -	657	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 3,912.07			\$ 4,017.70	\$ 105.63	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.5633	657	\$ 1,027.09	\$ 0.3008	657	\$ (197.63)	\$ (1,224.71)	-119.24%
CBR Class B Rate Riders	\$ 0.1887	657	\$ 123.98	\$ 0.1981	657	\$ 130.15	\$ 6.18	4.98%
GA Rate Riders	\$ 0.0047	239,805	\$ 1,127.08	\$ 0.0030	239,805	\$ (719.42)	\$ (1,846.50)	-163.83%
Low Voltage Service Charge	\$ 0.1661	657	\$ 109.13	\$ 0.1468	657	\$ 96.45	\$ (12.68)	-11.62%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	657	\$ -	\$ -	657	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 6,299.35			\$ 3,327.26	\$ (2,972.09)	-47.18%
RTSR - Network	\$ 3.3876	657	\$ 2,225.65	\$ 3.3960	657	\$ 2,231.17	\$ 5.52	0.25%
RTSR - Connection and/or Line and Transformation Connection	\$ 1.9420	657	\$ 1,275.89	\$ 1.9565	657	\$ 1,285.42	\$ 9.53	0.75%
Sub-Total C - Delivery (including Sub-Total B)			\$ 9,800.89			\$ 6,843.85	\$ (2,957.04)	-30.17%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	246,112	\$ 1,156.73	\$ 0.0047	246,112	\$ 1,156.73	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	246,112	\$ 147.67	\$ 0.0006	246,112	\$ 147.67	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	246,112	\$ 29,459.59	\$ 0.1197	246,112	\$ 29,459.59	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 40,565.13			\$ 37,608.08	\$ (2,957.04)	-7.29%
HST	13%		\$ 5,273.47	13%		\$ 4,889.05	\$ (384.42)	-7.29%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 45,838.59			\$ 42,497.14	\$ (3,341.46)	-7.29%

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	\$ 37.67	1	\$ 37.67	\$ 38.69	1	\$ 38.69	\$ 1.02	2.71%
Distribution Volumetric Rate	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 37.67			\$ 38.69	\$ 1.02	2.71%
Line Losses on Cost of Power	\$ 0.1275	7	\$ 0.93	\$ 0.1275	7	\$ 0.93	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0041	277	\$ 1.14	\$ 0.0009	277	\$ (0.25)	\$ (1.39)	-121.95%
CBR Class B Rate Riders	\$ 0.0005	277	\$ 0.14	\$ 0.0005	277	\$ 0.14	\$ -	0.00%
GA Rate Riders	\$ -	277	\$ -	\$ -	277	\$ -	\$ -	
Low Voltage Service Charge	\$ 0.0006	277	\$ 0.17	\$ 0.0005	277	\$ 0.14	\$ (0.03)	-16.67%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 40.46			\$ 40.07	\$ (0.39)	-0.97%
RTSR - Network	\$ 0.0119	284	\$ 3.38	\$ 0.0119	284	\$ 3.38	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	284	\$ 1.90	\$ 0.0068	284	\$ 1.93	\$ 0.03	1.49%
Sub-Total C - Delivery (including Sub-Total B)			\$ 45.75			\$ 45.38	\$ (0.36)	-0.80%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	284	\$ 1.34	\$ 0.0047	284	\$ 1.34	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	284	\$ 0.17	\$ 0.0006	284	\$ 0.17	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	177	\$ 17.37	\$ 0.0980	177	\$ 17.37	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	50	\$ 7.83	\$ 0.1570	50	\$ 7.83	\$ -	0.00%
TOU - On Peak	\$ 0.2030	50	\$ 10.12	\$ 0.2030	50	\$ 10.12	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 82.83			\$ 82.46	\$ (0.36)	-0.44%
HST	13%		\$ 10.77	13%		\$ 10.72	\$ (0.05)	-0.44%
Ontario Electricity Rebate	23.5%		\$ (19.46)	23.5%		\$ (19.38)	\$ 0.09	
Total Bill on TOU			\$ 74.13			\$ 73.80	\$ (0.33)	-0.44%

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	\$ 38.11	1	\$ 38.11	\$ 39.14	1	\$ 39.14	\$ 1.03	2.70%
Distribution Volumetric Rate	\$ 0.0192	10000	\$ 192.00	\$ 0.0197	10000	\$ 197.00	\$ 5.00	2.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	10000	\$ -	\$ -	10000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 230.11			\$ 236.14	\$ 6.03	2.62%
Line Losses on Cost of Power	\$ 0.1275	263	\$ 33.54	\$ 0.1275	263	\$ 33.54	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	10,000	\$ 42.00	\$ 0.0008	10,000	\$ (8.00)	\$ (50.00)	-119.05%
CBR Class B Rate Riders	\$ 0.0005	10,000	\$ 5.00	\$ 0.0005	10,000	\$ 5.00	\$ -	0.00%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 316.07			\$ 272.10	\$ (43.97)	-13.91%
RTSR - Network	\$ 0.0104	10,263	\$ 106.74	\$ 0.0104	10,263	\$ 106.74	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	10,263	\$ 62.60	\$ 0.0061	10,263	\$ 62.60	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 485.41			\$ 441.44	\$ (43.97)	-9.06%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	10,263	\$ 48.24	\$ 0.0047	10,263	\$ 48.24	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	10,263	\$ 6.16	\$ 0.0006	10,263	\$ 6.16	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
TOU - Off Peak	\$ 0.0980	6,400	\$ 627.20	\$ 0.0980	6,400	\$ 627.20	\$ -	0.00%
TOU - Mid Peak	\$ 0.1570	1,800	\$ 282.60	\$ 0.1570	1,800	\$ 282.60	\$ -	0.00%
TOU - On Peak	\$ 0.2030	1,800	\$ 365.40	\$ 0.2030	1,800	\$ 365.40	\$ -	0.00%
Total Bill on TOU (before Taxes)			\$ 1,815.25			\$ 1,771.28	\$ (43.97)	-2.42%
HST	13%		\$ 235.98	13%		\$ 230.27	\$ (5.72)	-2.42%
Ontario Electricity Rebate	23.5%		\$ (426.58)	23.5%		\$ (416.25)	\$ 10.33	
Total Bill on TOU			\$ 1,624.65			\$ 1,585.30	\$ (39.35)	-2.42%

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	\$ 282.86	1	\$ 282.86	\$ 290.50	1	\$ 290.50	\$ 7.64	2.70%
Distribution Volumetric Rate	\$ 3.4377	600	\$ 2,062.62	\$ 3.5305	600	\$ 2,118.30	\$ 55.68	2.70%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 2,345.48			\$ 2,408.80	\$ 63.32	2.70%
Line Losses on Cost of Power	\$ -	-	\$ -	\$ -	-	\$ -	\$ -	
Total Deferral/Variance Account Rate Riders	\$ 1.7248	600	\$ 1,034.88	\$ 0.3405	600	\$ (204.30)	\$ (1,239.18)	-119.74%
CBR Class B Rate Riders	\$ 0.1729	600	\$ 103.74	\$ 0.1921	600	\$ 115.26	\$ 11.52	11.10%
GA Rate Riders	\$ 0.0047	306,600	\$ 1,441.02	\$ 0.0030	306,600	\$ (919.80)	\$ (2,360.82)	-163.83%
Low Voltage Service Charge	\$ 0.2355	600	\$ 141.30	\$ 0.2082	600	\$ 124.92	\$ (16.38)	-11.59%
Smart Meter Entity Charge (if applicable)	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Additional Volumetric Rate Riders	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 5,066.42			\$ 1,524.88	\$ (3,541.54)	-69.90%
RTSR - Network	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
RTSR - Connection and/or Line and Transformation Connection	\$ -	600	\$ -	\$ -	600	\$ -	\$ -	
Sub-Total C - Delivery (including Sub-Total B)			\$ 5,066.42			\$ 1,524.88	\$ (3,541.54)	-69.90%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	314,664	\$ 1,478.92	\$ 0.0047	314,664	\$ 1,478.92	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	314,664	\$ 188.80	\$ 0.0006	314,664	\$ 188.80	\$ -	0.00%
Standard Supply Service Charge	\$ 0.25	1	\$ 0.25	\$ 0.25	1	\$ 0.25	\$ -	0.00%
Average IESO Wholesale Market Price	\$ 0.1197	314,664	\$ 37,665.23	\$ 0.1197	314,664	\$ 37,665.23	\$ -	0.00%
Total Bill on Average IESO Wholesale Market Price			\$ 44,399.62			\$ 40,858.08	\$ (3,541.54)	-7.98%
HST	13%		\$ 5,771.95	13%		\$ 5,311.55	\$ (460.40)	-7.98%
Ontario Electricity Rebate	23.5%		\$ -	23.5%		\$ -	\$ -	
Total Bill on Average IESO Wholesale Market Price			\$ 50,171.57			\$ 46,169.63	\$ (4,001.94)	-7.98%

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	\$ 37.67	1	\$ 37.67	\$ 38.69	1	\$ 38.69	\$ 1.02	2.71%
Distribution Volumetric Rate	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	750	\$ -	\$ -	750	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 37.67			\$ 38.69	\$ 1.02	2.71%
Line Losses on Cost of Power	\$ 0.1197	20	\$ 2.36	\$ 0.1197	20	\$ 2.36	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0041	750	\$ 3.08	\$ 0.0009	750	\$ (0.68)	\$ (3.75)	-121.95%
CBR Class B Rate Riders	\$ 0.0005	750	\$ 0.38	\$ 0.0005	750	\$ 0.38	\$ -	0.00%
GA Rate Riders	\$ 0.0047	750	\$ 3.53	\$ 0.0030	750	\$ (2.25)	\$ (5.78)	-163.83%
Low Voltage Service Charge	\$ 0.0006	750	\$ 0.45	\$ 0.0005	750	\$ 0.38	\$ (0.08)	-16.67%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 47.88			\$ 39.30	\$ (8.58)	-17.92%
RTSR - Network	\$ 0.0119	770	\$ 9.16	\$ 0.0119	770	\$ 9.16	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0067	770	\$ 5.16	\$ 0.0068	770	\$ 5.23	\$ 0.08	1.49%
Sub-Total C - Delivery (including Sub-Total B)			\$ 62.19			\$ 53.69	\$ (8.50)	-13.67%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	770	\$ 3.62	\$ 0.0047	770	\$ 3.62	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	770	\$ 0.46	\$ 0.0006	770	\$ 0.46	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	750	\$ 89.78	\$ 0.1197	750	\$ 89.78	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 156.05			\$ 147.54	\$ (8.50)	-5.45%
HST	13%		\$ 20.29	13%		\$ 19.18	\$ (1.11)	-5.45%
Ontario Electricity Rebate	23.5%		\$ (36.67)	23.5%		\$ (34.67)		
Total Bill on Non-RPP Avg. Price			\$ 176.33			\$ 166.73	\$ (9.61)	-5.45%

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	\$ 38.11	1	\$ 38.11	\$ 39.14	1	\$ 39.14	\$ 1.03	2.70%
Distribution Volumetric Rate	\$ 0.0192	2000	\$ 38.40	\$ 0.0197	2000	\$ 39.40	\$ 1.00	2.60%
Fixed Rate Riders	\$ -	1	\$ -	\$ -	1	\$ -	\$ -	
Volumetric Rate Riders	\$ -	2000	\$ -	\$ -	2000	\$ -	\$ -	
Sub-Total A (excluding pass through)			\$ 76.51			\$ 78.54	\$ 2.03	2.65%
Line Losses on Cost of Power	\$ 0.1197	53	\$ 6.30	\$ 0.1197	53	\$ 6.30	\$ -	0.00%
Total Deferral/Variance Account Rate Riders	\$ 0.0042	2,000	\$ 8.40	\$ 0.0008	2,000	\$ (1.60)	\$ (10.00)	-119.05%
CBR Class B Rate Riders	\$ 0.0005	2,000	\$ 1.00	\$ 0.0005	2,000	\$ 1.00	\$ -	0.00%
GA Rate Riders	\$ 0.0047	2,000	\$ 9.40	\$ 0.0030	2,000	\$ (6.00)	\$ (15.40)	-163.83%
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	\$ -	\$ -	
Sub-Total B - Distribution (includes Sub-Total A)			\$ 103.03			\$ 79.66	\$ (23.37)	-22.68%
RTSR - Network	\$ 0.0104	2,053	\$ 21.35	\$ 0.0104	2,053	\$ 21.35	\$ -	0.00%
RTSR - Connection and/or Line and Transformation Connection	\$ 0.0061	2,053	\$ 12.52	\$ 0.0061	2,053	\$ 12.52	\$ -	0.00%
Sub-Total C - Delivery (including Sub-Total B)			\$ 136.89			\$ 113.52	\$ (23.37)	-17.07%
Wholesale Market Service Charge (WMSC)	\$ 0.0047	2,053	\$ 9.65	\$ 0.0047	2,053	\$ 9.65	\$ -	0.00%
Rural and Remote Rate Protection (RRRP)	\$ 0.0006	2,053	\$ 1.23	\$ 0.0006	2,053	\$ 1.23	\$ -	0.00%
Standard Supply Service Charge								
Non-RPP Retailer Avg. Price	\$ 0.1197	2,000	\$ 239.40	\$ 0.1197	2,000	\$ 239.40	\$ -	0.00%
Total Bill on Non-RPP Avg. Price			\$ 387.17			\$ 363.80	\$ (23.37)	-6.04%
HST	13%		\$ 50.33	13%		\$ 47.29	\$ (3.04)	-6.04%
Ontario Electricity Rebate	23.5%		\$ (90.99)	23.5%		\$ (85.49)		
Total Bill on Non-RPP Avg. Price			\$ 437.51			\$ 411.10	\$ (26.41)	-6.04%

Appendix F: IRM Checklist

2027 IRM Checklist

Festival Hydro Inc.
EB-2026-0040

Date: 2026-08-10

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
3.1.2 Administrative Documents to be Filed		
2	Manager's summary documenting and explaining all rate adjustments requested, and completed OEB Approval(s) requested table	Application, Page 5
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.)	Application, Page 7
3	Statement as to who will be affected by the application, specific customer groups affected by particular request	Application, Page 7
3	Static uniform resource locator (URL) to the distributor's website	Application, Page 7
3	Text searchable PDF format for all documents	Yes
3	2026 IRM Checklist	Appendix G
3 - 4	Certifications required by a senior officer to support the application as indicated in Chapter 1 of the Filing Requirements	Appendix H
4	Disclosures if generative artificial intelligence used	N/A
3.1.3 Standardized OEB Models Provided		
5	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	Appendix D
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
3.2.2 Revenue to Cost Ratio Adjustments		
7 - 8	Revenue to Cost Ratio Adjustment Workform, if distributor is seeking revenue to cost ratio adjustments due to previous OEB decision	N/A
3.2.3 Rate Design for Residential Electricity Customers		
	Applicable only to distributors that have not completed the residential rate design transition	
8	Mitigation plan if total bill increases for any customer class exceed 10%	Application, Page 10
3.2.4 Electricity Distribution Retail Transmission Service Rates		
	No action required at filing - model completed with most recent uniform transmission rates (UTRs) approved by the OEB	
3.2.5 Low Voltage Service Rates (optional)		
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
3.2.6 Review and Disposition of Group 1 DVA Balances		
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 - 11	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
10 - 11	Explanation of any variance between amounts proposed for disposition and amounts reported in RRR, by account	Application, Page 12-13
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, Page 12
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 14
3.2.6.1 Commodity Accounts 1588 and 1589		
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 14
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	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
12	Supporting explanation and 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
3.2.6.2 Capacity Based Recovery (CBR)		
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 15-16
3.2.6.3 Disposition of Account 1595		
14 - 15	Confirmation that residual balances in Account 1595 Sub-accounts for each vintage year have only been disposed once	Application, Page 16
14 - 15	Confirmation that disposition of residual balances is requested two years after the expiry of the rate ride	Application, Page 16
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	N/A
3.2.7.1 Rate Riders for Previously Approved LRAM-Eligible Amounts		
16	If a distributor is requesting rate rider(s) for current rate year to recover an LRAM-eligible amount approved in a previous proceeding, the distributor should reference the most recent OEB decision where the LRAM-eligible amount was approved or confirmed, 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.	N/A
3.2.7.2 Continuing Use of the LRAMVA for New NWS Activities		
16	Statement whether it is requesting an LRAMVA for distribution-rate funded NWS activities, excluding Stream 2 local electricity demand-side management (eDSM) programs	N/A
3.2.8 Income Taxes or Payments in Lieu of Taxes (PILs)		
16 - 17	Tabs 8 and 9 of Rate Generator model are completed, if applicable	N/A
16 - 17	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
3.2.9 Z-Factor Claims		
17	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
17	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
3.2.9.1 Z-Factor Filing Guidelines		
17	Evidence that costs incurred meet criteria of causation, materiality and prudence	N/A
17 - 18	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
3.2.9.2 Recovery of Z-Factor Costs		
18	Description of manner in which distributor intends to allocate incremental costs, including rationale for approach and merits of alternative allocation methods	N/A
18	Specification of whether rate rider(s) will apply on fixed or variable basis, or combination; length of disposition period and rational for proposal	N/A
18	Residential rate rider to be proposed on fixed basis	N/A
18	Detailed calculation of incremental revenue requirement and resulting rate rider(s)	N/A
3.2.10 Off-Ramps		
18 - 19	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
18 - 19	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
3.2.11 Stream 2 Local Electricity Demand-Side Management Program Funding Requests		
19	If a Stream 2 local eDSM program funding request is submitted as part of the IRM application, distributors should input the resulting rate riders in Tab 19 - Additional Rates of the rate generator model	N/A
19	Impact of the eDSM rate rider should be included in the overall analysis of bill impacts and rate mitigation	N/A
3.2.12 Capacity Allocation Model		

2027 IRM Checklist

Festival Hydro Inc.

EB-2026-0040

Date: 2026-08-10

Chapter 3 - Incentive Rate-Setting Applications Updated on July 14, 2026

Filing Requirement Section/Page Reference	IRM Requirements	Evidence Reference, Notes
19 - 20	Provide information to demonstrate how the Capacity Allocation Model has been established. Includes, but not limited to, - Information related to agreed and paid committed capacity - Constructed capacity - Projections for future customer connections - Description of system expansion - Basis and rationale for establishing the CAM	N/A
3.3.1 Advanced Capital Module		
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
21 - 22	Evidence of passing "Means Test"	N/A
21 - 22	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
21 - 22	If proposed recovery differs significantly from pre-approved amount, a detailed explanation is required	N/A
3.3.2 Incremental Capital Module		
22 - 24	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
22 - 24	Evidence of passing "Means Test"	N/A
3.3.2.1 ICM Filing Requirements		
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
24	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
24	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
24	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
24	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
24	Details by project for the proposed capital spending plan for the expected in-service year	N/A
24	Description of the proposed capital projects and expected in-service dates	N/A
24	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
25	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
25	For each project with an expected capital cost of \$2 million or more, excluding general plant investments: documentation of the consideration of NWS to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's NWS Guidelines	N/A
3.3.2.3 Assessment of Materiality		
25 - 26	Calculate the maximum allowable capital amount	N/A
3.3.2.5 Changes in Tax Rules for Capital Cost Allowance (CCA)		
27 - 28	Provide the ICM revenue requirement reflecting the exclusion of accelerated CCA	N/A
27 - 28	Also, provide the ICM revenue requirement reflecting the inclusion of accelerated CCA	N/A
3.3.2.6 ACM/ICM Accounting Treatment		
28	Record eligible ICM amounts in Account 1508 - Other Regulatory Asset, Sub-Account Incremental Capital Expenditures, subject to assets being used and useful	N/A
28	Record actual amounts in the appropriate sub-accounts of Account 1508 – Other Regulatory Assets in accordance with the OEB's APH Guidance	N/A
28	The applicable rate of interest for deferral and variance accounts for the respective quarterly period is prescribed by the OEB and published on the OEB's website	N/A
28	At the time of the subsequent rebasing application, a distributor is required to provide the funding true-up calculation, if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period. Distributors should note assumptions used in the calculation (e.g. half-year rule). If the OEB determines that a true-up of variances is required, the variance will be refunded to (or collected from) customers through a rate rider	N/A

Appendix G: Certification of Evidence



Certification of Evidence

Attestation

With respect to Festival Hydro Inc. (FHI)'s 2027 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 2027 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 over a horizontal line.