

Grimsby Power Incorporated
EB-2025-0035
October 3, 2025

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Staff Question-1

Ref: EB-2025-0035, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule

Preamble:

On September 11, 2025, the OEB published the 2025 Quarter 4 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

- a) Please confirm that Tab 3 (Continuity Schedule) reflects the Q4 2025 OEB-prescribed interest rate of 2.91%. If not, please update Tab 3, as necessary.

Staff Question-2

Ref 1: EB-2025-0035, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule, Columns BC and BH

Ref 2: EB-2024-0027, 2025 IRM Application, GPI_2025_IRM_Rate Generator Model_20241212, Tab 3, Continuity Schedule, Columns BG and BL

Ref 3: Chapter 3 Filing Requirements, June 19, 2025, pages 10 and 11

Preamble:

Chapter 3 of the Filing Requirements specifies that 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.

OEB staff notes discrepancies in 1589 RSVA – Global Adjustment Account and 1580 RSVA Wholesale Market Service Charge account between the opening principal

amounts and the opening interest amounts as of Jan 1, 2024 in the 2026 IRM Rate Generator Model and the closing principal and interest balance as of December 31, 2023 in the 2025 IRM Rate Generator Model, as indicated in Table 1.

Table 1

Account	Closing Principal Balance as of Dec 31, 2023	Opening Principal Amounts as of Jan 1, 2024	Closing Interest Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2024
1589 RSVA- Global Adjustment	\$111,165	\$111,121	\$11,813	\$11,864
1580 RSVA Wholesale Market Service Charge	N/A	N/A	\$25,990	\$25,991

Question(s)

- Please provide an explanation for the discrepancies in the accounts mentioned above.
- If this is an error, please reconcile the opening principal and opening interest amount with the last applicable and approved closing balances and file an updated IRM Rate Generator Model.

Staff Question-3

Ref 1: EB-2025-0035, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule, Column BU, Row 33

Ref 2: EB-2025-0035, 2026 IRM Application, Management Summary, 15. Disposition of 1595 (3.2.6.3), Page 16

Ref 3: EB-2024-0027, 2025 IRM Application, GPI_2025_IRM_Rate Generator Model_20241212, Tab 3, Continuity Schedule, Column BU, Row 34

Ref 4: EB-2024-0027, 2025 IRM Application, Decision and Rate Order, Issued December 12, 2024

Ref 5: Chapter 3 Filing Requirements, June 19, 2025, page 14

Preamble:

Grimsby Power Checked 'Yes' for account disposition for Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2021).

Grimsby Power has requested to dispose Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2021) in the 2025 Rates Application (EB-2024-0027). The Decision and Rate Order in the 2025 Rates Application approved the disposition of sub-account 1595 (2021) as part of the Group 1 Deferral and Variance Account.

Chapter 3 of the Filing Requirements specifies that distributors are expected to request disposition of residual balances in Account 1595 sub-accounts for each vintage year only once, on a final basis

Question(s):

- a) Please confirm if Grimsby Power is requesting to dispose Account 1595 – Disposition and Recovery/Refund of Regulatory Balances (2021) in the 2026 Rates Application.
- b) If not, please update Tab 3 and Tab 4, accordingly, to reflect the correct 1595 sub-account that Grimsby Power is requesting to dispose in the 2026 Rates Application.

Staff Question-4

Ref: EB-2025-0035, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule

Preamble:

Chapter 3 of the Filing Requirements specifies that, when the OEB approves the disposition of Deferral and Variance Account (DVA) balances, the approved principal amounts and carrying charges are to be transferred to Account 1595 for the applicable rate year. Grimsby Power was approved disposition of a credit balance of \$394,441 as of December 31, 2023, including interest projected to December 31, 2024, for Group 1 accounts on a final basis.

Question(s):

- a) Please confirm that Grimsby Power has transferred this OEB-approved amount into Account 1595 – Disposition and Recovery/Refund of Regulatory Balances for the applicable rate year.

Staff Question-5

Ref 1: EB-2025-0035, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule, Column BV, Row 25 and Note 5

Ref 2: EB-2025-0035, 2026 IRM Application, Management Summary, 15. Capacity Based Recovery (CBR) (3.2.6.2), Page 15

Ref 3: 2025 RRR Filing Guide for Electricity Distributors' reporting and record keeping requirements (RRR), March 14, 2025, Page 114

Preamble:

Grimsby Power has recorded a balance of \$129,952 in Column BW for Account 1580 RSVA – Wholesale Market Service Charge, but has a balance of 0 for both Variance WMS – Sub-account CBR Class A and Variance WMS – Sub-account CBR Class A, Cell BV24 and Cell BV 25, respectively.

As per the 2025 RRR filing guide, the reported Account 1580 balance should include the balances in the Wholesale Market Service, sub-account CBR Class A, and sub-account CBR Class B.

Question(s):

- a) Please confirm if Grimsby Power has submitted a revision request to the RRR filing. If not, please explain why.

Staff Question-6

Ref: EB-2025-0035, 2026 IRM Rate Generator Model, Tab 12 and Tab 13

Preamble:

OEB staff notes that the 2025 Transformation Connection Service Rate under Uniform Transmission Rates is empty in the 2026 IRM Rate Generator Model filed by Grimsby Power.

Question(s):

- a) Please confirm that Grimsby Power removed the 2025 Transformation Connection Service Rate as Grimsby Power's Niagara West Transmission Station is a transmission asset, deemed a distribution asset, and thus not

charged for Transmission Connection by the Independent Electricity System Operator.

Staff Question-7

Ref 1: EB-2025-0035, 2026 IRM Application, Management Summary, 12. Commodity Accounts 1588 and 1589 (3.2.6.1), Page 11

Ref 2: EB-2025-0035, 2026 IRM Rate Generator Model, Tab 3, Continuity Schedule, Column BT, Row 29

Preamble:

Grimsby Power states in the application that it requests to dispose of the \$245,168 balance in Account 1589. The total claim for Account 1589 is \$245,186 in Tab 3 of the Rate Generator Model.

Question(s):

- a) Please confirm the amount to be disposed in account 1589 RSVA – Global Adjustment. Please update the Rate Generator Model to reflect the appropriate claim value, if necessary.

Staff Question-8

Question(s):

- a) As applicable, please update the Rate Generator Model to reflect any updated rates/charges (e.g., 2026 Uniform Transmission Rates).