Sioux Lookout Hydro Inc. EB-2025-0009 December 18, 2025

Please note, Sioux Lookout Hydro Inc. (SLHI) is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff questions and any other supporting documentation, do not include personal information as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*, unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Staff Question-1

Reference 1: Application 2026, page 1

Reference 2: Rate Generator Model, Tab 1, Information Sheet

Preamble:

As per Reference 1, SLHI indicated a change to the primary contact subsequent to November 21, 2025. Accordingly, OEB staff has updated the primary contact's name and email address in Tab 1 of the attached Rate Generator Model.

Question(s):

a. Please confirm that Tab 1 (Information Schedule) reflects the appropriate details of the primary contact person. If not, please update Tab 1, as necessary.

Staff Question-2

Reference 1: Rate Generator Model, Tab 18, Regulatory Charges

Preamble:

On October 17, 2025, the OEB announced changes to electricity prices under the Regulated Price Plan (RPP) for households, small businesses, and farms, effective November 1, 2025. It was also announced that, effective November 1, 2025, the Ontario Government's Ontario Electricity Rebate (OER) will change to 23.5%.

Additionally, on December 11, 2025, the OEB in its Decision and Rate Order (EB-2025-0299) provided updated values for Rural or Remote Electricity Rate Protection Charge

(RRRP) and Capacity Based Recovery (CBR) – Applicable for Class B Customers, effective January 1, 2026.

OEB staff has updated the following values in Tab 18 of the attached Rate Generator Model:

- Time-of-Use RPP prices
- Ontario Electricity Rebate
- Rural or Remote Electricity Rate Protection Charge (RRRP)
- Capacity Based Recovery (CBR) Applicable for Class B Customers

Question(s):

- a. Please confirm that Tab 18 (Regulatory Charges) reflects the appropriate values for the following:
 - Time-of-Use RPP prices and percentages
 - Ontario Electricity Rebate
 - Rural or Remote Electricity Rate Protection Charge (RRRP)
 - Capacity Based Recovery (CBR) Applicable for Class B Customers

If not, please update Tab 18, as necessary.

Staff Question-3

Reference 1: Rate Generator Model, Tab 3, Continuity Schedule

Preamble:

On December 10, 2025, the OEB published the Q1 2026 prescribed interest rate 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 update Tab 3 (Continuity Schedule) as necessary to reflect the Q1 2026 OEB-prescribed interest rate of 2.55%.

Staff Question-4

Reference 1: Rate Generator Model, Tab 4, Billing Det. for Def-Var

Preamble:

Reference 1 requires SLHI to indicate whether it has confirmed the accuracy of the data populated in the worksheet. However, OEB staff observes that SLHI has responded "No" to this question.

Question(s):

a. Please confirm OEB staff's observation and provide reasons for not confirming the accuracy of the data. Additionally, please verify the accuracy of the data and update the Rate Generator Model, if applicable.

Staff Question-5

Reference 1: Rate Generator Model, Tab 3, Continuity Schedule

Reference 2: Application 2025 (EB-2024-0054), page 8

Reference 3: Application 2026, page 8

Reference 4: 2025 Decision & Rate Order (EB-2025-0054), Rate Generator Model, Tab 3, Continuity Schedule

Preamble:

As per Reference 1, OEB staff observes that SLHI has not included values for Opening Principal and Interest Amounts for Accounts 1550 to 1589. Instead, these values have been included under Principal and Interest Adjustments during 2024, as highlighted in the screenshot below.

					2024					
Account Number	Opening Principal Amounts as of Jan 1, 2024	Transactions Debit/ (Credit) during 2024	OEB-Approved Disposition during 2024	Principal Adjustments1 during 2024	Closing Principal Balance as of Dec 31, 2024	Opening Interest Amounts as of Jan 1, 2024	Interest Jan 1 to Dec 31, 2024	OEB- Approved Disposition during 2024	Interest Adjustments1 during 2024	Closing Interest Amounts as of Dec 31, 2024
1550	0	169.815	82,833	218,947	305,929	0	13,445	6,513	8.440	15,372
1551		(2,380)	(7,989)	(13.489)	(7,880)	0	(519)	(606)	(594)	(507)
1580	0	(1,153)	(927)	(457)	(682)	0	(10)	(63)	(65)	(12)
1580	0	(.,)	(,	(1217	()	0	(1-7	ν/	,,,,,	0
1580	0				0	0				. 0
1584	0	48,449	50,976	104,949	102,423	0	5,392	4,266	5,466	6,592
1586	0,	8,007	(12,790)	(14,158)	6,639	0	(146)	(1,079)	(897)	35
1588	0	(21,894)	(13,082)	(13,870)	(22,682)	0	1,004	(1,436)	(1,042)	1,398
1589	0	38,718	15,705	121,778	144,790	0	5,767	3,040	7,144	9,871
1595	10,317				10,317	(9,347)	540			(8,807)
1595	4,104	13			4,117	(4,769)	215			(4,554)
1595	(102,126)	28,726			(73,400)	62,105	(782)			61,323
1595	0	(92,706)	(140,765)		48,059	0	3,321	(24,183)		27,504
1595										
1595	0				0	0				ا
	íl "				0	0				ď
1589	0	38,718	15,705	121,778	144,790	0	5,767	3,040	7,144	9,871
ion	(87,706)	136,878	(41,744)	281,924	372,840	47,989	22,460	(16,588)	11,308	98,344
	(87,706)	175,596	(26,039)	403,702	517,631	47,989	28,227	(13,548)	18,451	108,215
1568			0			0				
1308	0		0		0	U				٩
	(87,706)	175,596	(26,039)	403,702	517,631	47,989	28,227	(13,548)	18,451	108,215

However, as per References 2 and 3, SLHI did not have principal adjustments in the years 2024 and 2025.

Additionally, the 2024 Opening Principal and Interest Amounts provided in Tab 3 of the Rate Generator Model should reconcile with the 2023 Closing Principal and Interest Amounts provided in Reference 4, which are highlighted below.

					2023					
Account Number	Opening Principal Amounts as of Jan 1, 2023	Transactions Debit/ (Credit) during 2023	OEB-Approved Disposition during 2023	Principal Adjustments1 during 2023	Closing Principal Balance as of Dec 31, 2023	Opening Interest Amounts as of Jan 1, 2023	Interest Jan 1 to Dec 31, 2023	OEB- Approved Disposition during 2023	Interest Adjustments1 during 2023	Closing Interest Amounts as of Dec 31, 2023
4550	00.040	400 444	(700)		040.047	044	7.000	(7)		0.440
1550 1551	82,043 (9,511)	136,114 (5,499)	(790) (1,522)		218,947 (13,489)	811 (107)	7,622 (537)	(7) (51)		8,440 (594)
1580	(1.868)	(5,499)	(941)		(457)	(43)	(66)	(44)		(65)
1580	(1,808)	4/1	(941)		(457)	(43)	(00)	(44)		(00)
1580	0				0	0				0
1584	50,317	53,974	(659)		104,949	849	4,705	88		5,466
1586	(13,789)	(1,368)	(999)		(14,158)	(207)	(698)	(7)		(897)
1588	16,378	(788)	29,460		(13,870)		(505)	23		(1.042)
1589	(79,807)	106,072	(95,512)		121,778	(924)	5,183	(2,884)		7,144
1595	17,836	· ·			17,836	(2.035)	883			(1,151)
1595	10,317				10,317	(9,858)	511			(9,347)
1595	(5,774)	9,878			4,104	(4,847)	78			(4,769)
1595	0	44.307	146.433		(102,126)	0	(3,186)	(65,291)		62,105
		,==.	,		(,,		(-1/	(,,		,
1595										
	0				0	0				0
4500	(70.007)	400.070	(05.540)		404 770	(004)	E 400	(0.004)		7444
1589 ion	(79,807) 145,948	106,072 237,088	(95,512) 170,982	0		(924) (15,950)		(2,884) (65,289)	0	7,144 58,145
ЮП	66,142	343,160	75,470	0		(16,873)		(68,173)	0	65,289
	00,142	343,100	75,470	U	333,032	(10,073)	13,969	(00,173)	U	05,269
1568	0		0		0	0				0
1509	0				0	0				0

Question(s):

- a. Please provide an explanation for including values under Principal and Interest Adjustments during 2024 for Accounts 1550 to 1589 in the Rate Generator Model, Tab 3 Continuity Schedule. Please update the Rate Generator Model, if applicable.
- b. Please reconcile the 2024 Opening Principal and Interest Amounts provided in Reference 3, with the 2023 Closing Principal and Interest Amounts provided in Reference 4. Please update the Rate Generator Model, if applicable.

Staff Question-6

Reference 1: Rate Generator Model, Tab 3, Continuity Schedule

Reference 2: Commodity Accounts Analysis (CAA) Workform 2.0, Tab Principal Adjustments

Preamble:

As per Reference 1, the values for Principal Adjustments during 2024 are as follows:

Account Number 1588: (13,870)Account Number 1589: 121,778

These values are expected to reconcile with the CAA Workform, Tab "Principal Adjustments." OEB staff notes that the values are not reflected in the corresponding tab of the CAA Workform.

Question(s):

a. Please ensure that the Tab Principal Adjustments of the CAA Workform is completed and reconcile the 2024 Principal Adjustments values for Accounts 1588 and 1589 from Reference 1 with those recorded in the CAA Workform. Please update the Rate Generator Model and/or the CAA Workform, as applicable.

Staff Question-7

Reference 1: Commodity Accounts Analysis (CAA) Workform 2.0, Tab GA 2024

Preamble:

As per Reference 1, under Note 2 - Consumption Data Excluding for Loss Factor, the value for non-RPP consumption is not provided.

Question(s):

a. Please provide an explanation for not including the value for non-RPP consumption and update the CAA Workform, if applicable.