

**Tillsonburg Hydro Inc.  
EB-2025-0007  
January 8, 2026**

Please note, Tillsonburg Hydro Inc. (Tillsonburg Hydro) 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-1**

Ref: Rate Generator Model, Tab 3, Continuity Schedule

**Preamble:**

On December 10, 2025, the OEB published the 2026 Quarter 1 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 update Tab 3 (Continuity Schedule) to reflect the 2026 Quarter 1 OEB-prescribed interest rate of 2.55%.

**Staff-2**

Ref: Rate Generator Model, Tab 18, Regulatory Charges

**Preamble:**

On December 11, 2025, the OEB issued a Decision and Order<sup>1</sup> establishing the Rural or Remote Electricity Rate Protection (RRRP) and Capacity Based Recovery (CBR) billed to Class B Customers.

OEB staff has updated the Rate Generator Model to reflect the new RRRP and CBR values. In addition, OEB staff has also updated Hydro One Networks Inc.'s Sub-Transmission rates in the Rate Generator Model (Tab 11) to reflect the rates approved in the Rate Order issued on December 23, 2025.<sup>2</sup>

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<sup>1</sup> EB-2025-0299, Decision and Order, December 11, 2025

<sup>2</sup> EB-2025-0030

**Question(s):**

- a. Please review the updated Rate Generator Model and confirm whether the incorporated changes are accurate. If any discrepancies are identified, please provide corrections and supporting rationale.

**Staff-3**

Ref 1: Rate Generator Model, Tab 9, Shared Tax – Rate Rider

Ref 2: EB-2023-0053, 2024 Cost of Service Cost Allocation Model, Tab I6.1 Revenue and I6.2 Customer Data

**Preamble:**

OEB staff notes an inconsistency in Reference 1 columns C through H with the last OEB-approved Cost of Service in Reference 2.

**Question(s):**

- a. Please explain the discrepancies and provide a revised Rate Generator Model, if necessary.

**Staff-4**

Ref: Rate Generator Model, Tab 3, Continuity Schedule, Column BW, Cell BW23

**Preamble:**

OEB staff observes a variance of \$54,558 between the Reporting and Record-keeping Requirements (RRR) data and the 2024 balance in Account 1580 (Wholesale Market Service Charge). In addition, the manager's summary does not provide an explanation for this variance.

**Question(s):**

- a. Please provide explanation of the variance noted above in Account 1580.

**Staff-5**

Ref: Rate Generator Model, Tab 3, Continuity Schedule, Column BF, Cell BF36

**Preamble:**

OEB staff notes that there is a principal adjustment during 2024 for the amount of \$1,174,766 in Account 1595 (2024).

**Question(s):**

- a. Please provide the details of this adjustment, including its nature and a breakdown of the amount for prior years, if necessary.