

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

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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 Order¹ 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, 2025.²

¹ EB-2025-0299, Decision and Order, December 11, 2025

² 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.