

**BY E-MAIL**

January 14, 2026

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

Dear Ritchie Murray:

**Re: Hearst Power Distribution Co. Ltd. (Hearst Power)  
2026 Distribution Rate Application  
Ontario Energy Board (OEB) File Number: EB-2025-0033**

In accordance with Procedural Order No. 1, please find attached the OEB staff interrogatories in the above proceeding. The applicant has been copied on this filing.

Hearst Power's responses to interrogatories are due by January 28, 2026.

Any questions relating to this letter should be directed to Harshleen Kaur at [harshleen.kaur@oeb.ca](mailto:harshleen.kaur@oeb.ca) or at 416-440-8136. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Harshleen Kaur  
Advisor, Incentive Rate-setting

Attach.

**OEB Staff Interrogatories**  
**2026 Electricity Distribution Rates Application**  
**Hearst Power Distribution Co. Ltd.**  
**EB-2025-0033**  
**January 14, 2026**

Please note, Hearst Power Distribution Co. Ltd. (Hearst Power) is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories 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*.

**Please note, OEB staff has attached an updated Rate Generator Model as well as Incremental Capital Module (ICM) workform. Please use these versions for any updates required.**

**Staff Interrogatory-1**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 21

**Ref. 2:** HPDCL 2026 IRM Rate Generator 20251104, Tab 19

**Preamble:**

In Ref. 1, Hearst Power proposed to recover the incremental revenue requirement associated with the digger derrick truck through a fixed ICM rate rider, effective 2026.

In Ref. 2, Hearst Power is showing fixed and variable rate riders for all applicable classes effective until April 30, 2028.

**Question(s):**

- a) Please confirm that Hearst Power is requesting cost recovery through fixed and variable rate riders for applicable classes.
  - i. If not, please update the Rate Generator Model.
- b) Please confirm that these rate riders will be effective from May 1, 2026 until the effective date of Hearst Power's next cost of service (CoS) rate order rather, than a fixed date of April 30, 2028.
  - i. If so, please update the effective until date for the ICM rate rider to be "in effect until the effective date of the next cost of service based rate order" instead of "April 30, 2028".

**Staff Interrogatory-2**

**Ref. 1:** HPDCL 2026 IRM ACM-ICM Workform 20260114, Tab 3

**Preamble:**

Ref. 1 requests inputs of current approved distribution rates in cells G17-22 and H17-22. OEB staff notes that Hearst Power used its proposed distribution rates as input.

OEB staff has corrected these inputs using Hearst Power’s current approved distribution rates as follows:

**Current Approved Distribution Rates**

Monthly Service Charge	Distribution Volumetric Rate kWh	Distribution Volumetric Rate kW
33.15		
25.57	0.0087	
65.40	0.0000	2.0581
275.29	0.0000	1.5363
14.21	0.0000	15.3976
5.47	0.0000	3.0311

**Question(s):**

- a) Please confirm the accuracy of ICM model updates.

**Staff Interrogatory-3**

**Ref. 1:** HPDCL 2026 IRM ACM-ICM Workform 20260114, Tab 1

**Preamble:**

In Ref. 1, Hearst Power used an IPI of 3.6%. The OEB issued a [letter](#) on June 11, 2025 with 2026 inflation parameters of 3.7% for electricity distributors. OEB staff has updated the IPI to the current 3.7%.

Last Rebasing Year:	2021	
The most recent complete year for which actual billing and load data exists	2024	
Current IPI	3.70%	
Stretch Factor Assigned to Middle Cohort*	III	
Stretch Factor Value	0.30%	
Price Cap Index	3.40%	

**Question(s):**

- a) Please confirm Ref. 1 accurately represents Hearst Power’s ICM request.

**Staff Interrogatory-4**

Ref. 1: HPDCL 2026 IRM ACM-ICM Workform 20251104, Tab 10, Cell C68

**Preamble:**

OEB staff notes that Ref. 1 does not have an input for Hearst Power’s Current Tax Rate.

**Question(s):**

- a) Please update the ICM model to include Hearst Power’s Current Tax Rate.
- b) Please make the necessary updates to Tab 19 of the Rate Generator Model based on the revised rate rider if there is a change in the ICM revenue requirements.

**Staff Interrogatory-5**

Ref. 1: HPDCL 2026 IRM ACM-ICM Workform 20251104, Tab 9b, Cell D55

**Preamble:**

In Ref. 1, Hearst Power shows a Distribution System Plan CAPEX of \$713,475, which is a total of \$203,000 and \$510,475. OEB staff notes that Hearst Power’s 2025 CAPEX was also \$203,000.



### **Staff Interrogatory-7**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 21

**Ref. 2:** OEB Accounting Procedures Handbook for Electricity Distributors, January 1, 2012, Article 220

**Ref. 3:** OEB Approval Letter, June 18, 2025

#### **Preamble:**

Hearst Power notes that following the delivery of the new digger truck, it intends to sell the retired truck (2000 Freightliner FL80 chassis with a Telelect C4047 boom and Protek PVT134 fiberglass utility body), with expected salvage proceeds between \$25,000 and \$50,000, to be credited back to ratepayers.

Ref. 2 provides instructions for utilities to record gains and losses on disposition of utility and other property, specifically, gains arising from the disposition of utility and other property should be recorded in Account 4355, Gain on Disposition of Utility and other Property.

In Ref. 3, the OEB approved Hearst Power's request to defer its 2026 CoS application for two years. Hearst Power is expected to file its rebasing application for the 2028 rate year.

#### **Question(s):**

- a) Please confirm whether Hearst Power is expected to sell its retired digger truck in 2026, when the new digger truck is commissioned?
  - i. If not, why not?
- b) Please describe the method by which Hearst Power plans to refund the salvage amount to customers, given that Hearst Power is expected to rebase for the 2028 rate year and that the sale of the retired digger truck is expected to occur in 2026.
  - i. If the proposed method involves a new Deferral and Variance Account (DVA), please provide the evidence regarding the eligibility criteria and a draft accounting order including sample journal entries for the proposed refund.

### **Staff Interrogatory-8**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 20

#### **Preamble:**

In Ref. 1 Hearst Power notes that it entered the digger derrick truck, which is being replaced, into service in 2000 at a cost of \$198,762.

**Question(s):**

- a) Please confirm that this vehicle was fully depreciated at the time of Hearst Power’s last rebasing application EB-2020-0027.
- b) If not, please provide:
  - i. Depreciation amount still included in rates
  - ii. Residual amount of the asset that is being disposed

**Staff Interrogatory-9**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 22

**Ref. 2:** HPDCL 2026 IRM ACM-ICM Workform 20251104, Tab 9b, Cells E64, E65, F64 and F65

**Preamble:**

In Ref. 1, Hearst Power notes that it has prepared the ICM revenue requirement including the impacts of accelerated Capital Cost Allowance (CCA). This approach is consistent with OEB guidance and ensures that the OEB has the necessary information to assess the impact of current federal tax policy changes on the recovery of this investment.

For the Chassis and Boom and utility body installation, Hearst Power shows respective amortization amounts of \$12,730 and \$25,545 and CCA amounts of \$40,735 and 57,476 (see below).

Project Descriptions:	Type	Proposed ACM/ICM	Amortization Expense	CCA
Chassis (Freightliner M2 106 Plus) Depr 10 yrs	New ICM	\$ 127,300	\$ 12,730	\$ 40,735
Boom and utility body installation (Wajax) Depr 15 yrs	New ICM	\$ 383,175	\$ 25,545	\$ 57,476

**Question(s):**

- a) Please clarify whether the amortization period of 10 years for the Chassis and 15 years for the Boom align with the approved useful lives of the corresponding assets in Hearst Power’s last rebasing application.
  - i. If not, why not?
- b) Please provide the respective CCA classes used to input Cells F64 and F65.

**Staff Interrogatory-10**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 21

**Preamble:**

Hearst Power stated that it issued an RFQ in 2024, and the chosen supplier (Freightliner/Wajax) provided competitive pricing (lowest bid) and full warranty support.

**Question(s):**

- a) Please provide details of all the bids along with quotes received in response to the RFQ.

**Staff Interrogatory-11**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 23

**Preamble:**

Hearst Power's achieved Return On Equity (ROE) of 13.96%, which is 562 basis points higher than the deemed ROE of 8.34%. Hearst Power noted that this over earning is due to extraordinary and time-limited subcontracting activity related to an unusually large request for utility locate services in 2024.

The Report of the Board: New Policy Options for the Funding of Capital Investments: the Advanced Capital Module (ACM report) <sup>1</sup> states that *"If the regulated return exceeds 300 basis points above the deemed return on equity embedded in the distributor's rates, the funding for any incremental capital project will not be allowed."*

The ACM report further notes:

*While a means test that doesn't allow incremental funding if a distributor is earning more than its Board-approved ROE may be a barrier to a distributor seeking efficiency improvements during the IR term, a threshold of 300 basis points retains some flexibility for distributors to maximize their earnings while also recognizing that funding in advance of the next rebasing is likely not required from a cash flow perspective. Distributors will have the option of explaining any overearnings.*

Hearst Power is 262 basis points above the 300 basis points deadband.

**Question(s):**

- a) Please provide a forecasted ROE for 2025.
- b) Please provide a table showing four years of historical/actual Other Revenues (2021-2024) as well as Other Revenues in 2025.

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<sup>1</sup> EB-2014-0219 Report of the OEB: New Policy Options for the Funding of Capital Investments: The Advanced Capital Module, pp. 15-16

### **Staff Interrogatory-12**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 19

**Ref. 2:** Letter: Request for Deferral of 2026 Cost of Service Application (May 23, 2025)

**Ref. 3:** OEB Letter: Application for 2026 Electricity Rates OEB File No. EB-2025-0033 (June 18, 2025)

#### **Preamble:**

In Ref. 1, Hearst Power noted that the total project cost of \$510,475 was approved by its Board of Directors on June 27, 2024.

In Ref. 2, Hearst Power requested a two-year deferral of its scheduled 2026 CoS application despite overearning in 2024, and the upcoming major expense noted above.

In Ref. 3, the OEB stated that it is OEB policy that an ICM is not available to utilities during deferred rebasing periods (other than those related to consolidations). The letter noted if Hearst Power includes an ICM request in 2026, a panel of Commissioners will at that time determine whether departure from the OEB's policy is warranted.

#### **Question(s):**

- a) Please explain why Hearst Power feels that a departure from the OEB's policy is warranted given that a major expenditure was approved by Hearst Power's Board of Directors a year prior to its deferral request.
- b) Please provide all communication between Hearst Power and its Board of Directors regarding:
  - (i) Purchase of the Bucket Truck
  - (ii) Rebasing deferral request
- c) Please provide the impact on ROE, the Debt/Equity ratio, cash flow, and other financial metrics should the OEB deny Hearst Power's ICM request.

### **Staff Interrogatory-13**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 23

**Ref. 2:** RRR 2.1.5.6 ROE Complete Filing Guide, March 2016

#### **Preamble:**

In Ref. 1, Hearst Power explained that the 2024 overearning is driven by the extraordinary and time-limited subcontracting activity related to unusually large requests received in 2024 for utility locate services following the amendment of the *Ontario Underground Infrastructure Notification System Act* (OUINS Act).

Page 10 of Ref. 2 states that Cells al and am in Appendix 1 of RRR 2.1.5.6 form “represent other adjustments, if applicable, for any other revenue items that were not approved by the OEB in the distributor’s last CoS Decision and Order.” Furthermore, Cells an, ao and ap “represent other adjustments, if applicable, for any other expense items that were not approved by the OEB in the distributor’s last CoS Decision and Order.”

**Question(s):**

- a) Please provide the USoAs in which the subcontracting activity related revenues and expenses were recorded in 2024, along with the corresponding amounts.
- b) Please confirm whether the subcontracting activity associated with utility locate services following the amendment of the Ontario Underground infrastructure Notification System Act was approved in Hearst Power’s last CoS proceeding.
  - i. If not, please file an updated RRR 2.1.5.6 form following the instructions provided in Ref. 2.

**Staff Interrogatory-14**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20251104, Tab 1 Information Sheet

**Ref. 2:** HPDCL 2026 IRM Rate Generator 20251104, Tab 3 Continuity Schedule

**Question(s):**

- a) Please update the Rate Generator Model (Cell F47) with the earliest vintage year in which there is a balance in Account 1595 that has not been disposed in the past proceedings.
- b) Please provide the breakdown of the amounts associated with each year for Account 1595 (Pre-2019) in the Continuity Schedule.
- c) Please confirm values in Rows 31 to 34 of the Continuity Schedule are flowing correctly after making the update mentioned in a).

**Staff Interrogatory-15**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 18

**Ref. 2:** Chapter 3 Incentive Rate-Setting Applications, June 19, 2025, p. 15

**Ref. 3:** Accounting Procedures Handbook, Article 220, p. 40

**Preamble:**

As per Ref. 1, Hearst Power states “The residual amount in the associated 1595 sub-account does not qualifies for disposition.”

**Table 9 – Disposition Status of Account 1595**

Year of Balance	Rate Appl.	Case #	Disp. Period	Interim/ Final	Rate Rider Sunset Date	Sunset Reached	Audited Balance – 2 years after expiry	Expected disposal year
2019	2021	EB-2020-0027	2 years	Final	April 30, 2023	Yes	no	2027
2020	2022	EB-2021-0029	1 year	Final	April 30, 2023	Yes	no	2027
2021	2023	EB-2022-0037	1 year	Final	April 30, 2024	Yes	no	2028
2022	2024	EB-2023-0027	1 year	Final	April 30, 2025	no	no	2029
2023	2025	EB-2024-0029	1 year	Final	April 30, 2026	no	no	2030

The table above from the Manager’s Summary does not provide details about Account 1595 (2019 and pre-2019) and Account 1595 (2020).

Also, the table above mentions that Account 1595 (2022) and Account 1595 (2023) were approved for final disposition. However, during these two IRM applications, EB-2021-0029 and EB-2022-0037 respectively, the Group 1 DVA disposition was not approved.

As per Ref. 2,

*“For May 1 rate year – If 2021 rate riders expire on the following year April 30, 2022, the balance of sub-account 1595 (2021) is eligible to be disposed after the account balance as of December 31, 2024 which is two years after the rate riders’ expiration has been audited. Therefore, sub-account 1595 (2021) would be eligible for disposition in the 2026 rate year.”*

Since the rate rider for Account 1595 (2019) and Account 1595 (2020) expired on April 30, 2020<sup>2</sup>, and April 30, 2021<sup>3</sup>, respectively, the rate riders for both these accounts are eligible for disposition.

As per Ref. 3, it is stated that distributors are required to set-up under Account 1595 control account, three sub-accounts for the purposes (i.e., a vintage year classification consisting of three sub-accounts in relation to **the particular year in which the account balances are approved**).

<sup>2</sup> EB-2018-0038

<sup>3</sup> EB-2019-0040

**Question(s):**

- a) Please clarify what the first column “Year of Balance” refers to. For Hearst Power’s 2021 IRM rate application, the vintage year should be 2021 and as such Account 1595 sub-accounts should be associated with 2021 vintage year and the 2019 balance should not be recorded in 2021 sub-accounts under Account 1595. Please confirm that Hearst Power has conformed to the APH for establishing the vintage year sub-accounts under Account 1595. Please explain and update the evidence if otherwise.
- b) Please explain why Hearst Power is not requesting disposition of Account 1595 (2019) and Account 1595 (2020).
- c) Please explain the discrepancy in Table 9 from the Manager’s Summary.

**Staff Interrogatory-16**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20251104, Tab 3 Continuity Schedule

**Ref. 2:** EB-2024-0029 Decision and Rate Order, p. 9, Table 7.1

**Preamble:**

As per snapshot below from Ref. 1, Hearst Power has not entered any values for Cells BM37 and BN37.

		2025		
Account Descriptions	Account Number	Principal Disposition during 2025 - instructed by OEB	Interest Disposition during 2025 - instructed by OEB	Closing Balance 31, 2023 for Disposition
<b>Group 1 Accounts</b>				
LV Variance Account	1550	8,953	2,779	
Smart Metering Entity Charge Variance Account	1551	(5,118)	(495)	
RSVA - Wholesale Market Service Charge <sup>5</sup>	1580	(74,495)	(6,139)	
Variance WMS – Sub-account CBR Class A <sup>5</sup>	1580			
Variance WMS – Sub-account CBR Class B <sup>5</sup>	1580	4,574	297	
RSVA - Retail Transmission Network Charge	1584	46,570	4,354	
RSVA - Retail Transmission Connection Charge	1586	38,488	3,493	
RSVA - Power <sup>4</sup>	1588	(124,840)	(12,352)	
RSVA - Global Adjustment <sup>4</sup>	1589	(64,914)	(5,154)	
Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) <sup>3</sup>	1595			
Disposition and Recovery/Refund of Regulatory Balances (2020) <sup>3</sup>	1595			
Disposition and Recovery/Refund of Regulatory Balances (2021) <sup>3</sup>	1595			
Disposition and Recovery/Refund of Regulatory Balances (2022) <sup>3</sup>	1595			
Disposition and Recovery/Refund of Regulatory Balances (2023) <sup>3</sup>	1595			
Disposition and Recovery/Refund of Regulatory Balances (2024) <sup>3</sup>	1595			
Disposition and Recovery/Refund of Regulatory Balances (2025) <sup>3</sup> <i>Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.</i>	1595			

**Question(s):**

- a) Please update the Rate Generator Model as per Ref. 2 for Cells BM37 and BN37.

**Staff Interrogatory-17**

**Ref. 1:** HPDCL 2026 IRM Commodity Accounts Workform 20251104

**Ref. 2:** HPECL 2026 IRM Commodity Accounts Workform October 15, 2025

**Preamble:**

A Commodity Accounts Analysis Workform was filed by Hearst Power on October 15, 2025. The revised documents submitted by Hearst Power on November 4, 2025 contained a blank Commodity Accounts Analysis Workform.

**Question(s):**

- a) Please explain the reason for the discrepancy in the two Commodity Accounts Analysis Workforms submitted in October and November, 2025 respectively.
- b) If applicable, please submit a completed Commodity Accounts Analysis Workform and confirm that it is consistent with the Rate Generator Model that will be filed by Hearst Power.

**Staff Interrogatory-18**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20251104, Tab 4 Billing Det. for Def-Var

**Question(s):**

- a) Please confirm the accuracy of the data and update Cell J4 in the Rate Generator Model.

**Staff Interrogatory-19**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20260114, Tab 11 RTSR – UTRs & Sub-Tx

**Ref. 2:** 2026 Preliminary Uniform Transmission Rates and Hydro One Sub-Transmission Rates - OEB File Number: EB-2025-0232, Appendix A

**Ref. 3:** EB-2025-0030, Hydro One Networks Inc., Rate Order, Schedule A, p. 11

**Preamble:**

OEB staff has updated Tab 11 of the Rate Generator Model to reflect the preliminary Uniform Transmission Rates and the final Hydro One Networks Inc. sub-transmission rates.

**Question(s):**

- a) Please confirm the accuracy of the updated Rate Generator Model.

**Staff Interrogatory-20**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20251104, Tab 16.1 LV Expense

**Ref. 2:** EB-2024-0029 Rate Generator Model, Tab 16.1 LV Expense

**Ref. 3:** EB-2023-0027 Rate Generator Model, Tab 16.1 LV Expense

**Preamble:**

Ref. 1 notes that the demand data is Loss Adjusted. Ref. 2 and Ref. 3 indicate the demand data to be Total Metered.

**Question(s):**

- a) Please confirm the accuracy of the information in Ref. 1. If the data is intended to remain Loss Adjusted, please provide an explanation for the deviation from the previous two years.

**Staff Interrogatory-21**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20251104, Tab 16.1 LV Expense

**Preamble:**

In Ref. 1, the Rates for Common ST Line fluctuate throughout the year. Additionally, Deferred Tax Var contains no entries for any month.

**Question(s):**

- a) Please provide an explanation for the variation in the Common ST Line rates over the course of the year.
- b) Please confirm whether the absence of values for Deferred Tax Var is correct.
  - i. If yes, please remove this line item.

**Staff Interrogatory-22**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20260114, Tabs 18 and 21

**Preamble:**

On December 11, 2025, the OEB set the rates for Rural or Remote Electricity Rate Protection (RRRP) and Capacity Based Recovery (CBR) billed to Class B Customers.

OEB staff has updated Hearst Power's Rate Generator Model with the updated RRRP and CBR billed to Class B Customers values as follows:

Regulatory Charges			
Effective Date of Regulatory Charges		January 1, 2025	January 1, 2026
Wholesale Market Service Rate (WMS) - not including CBR	\$/kWh	0.0041	0.0041
Capacity Based Recovery (CBR) - Applicable for Class B Customers	\$/kWh	0.0004	0.0006
Rural or Remote Electricity Rate Protection Charge (RRRP)	\$/kWh	0.0015	0.0006

**Question(s):**

- a) Please confirm the accuracy of the Rate Generator Model updates.

**Staff Interrogatory-23**

**Ref. 1:** HPDCL 2026 IRM Rate Generator 20251104, 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 Q1 2026 OEB-prescribed interest rate of 2.55%.

**Staff Interrogatory-24**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 16

**Ref. 2:** HPDCL 2026 IRM Rate Generator 20251104, Tab 3 Continuity Schedule

**Preamble:**

As per Ref. 1, Hearst Power states:

*HPDCL has completed the OEB’s 2026 IRM Rate Generator – Tab 3 (Continuity Schedule) and confirms that opening principal and interest amounts reconcile to the approved closing balances from the most recent final disposition. The calculated threshold test yields a credit of \$183,999/kWh, which exceeds the \$0.001/kWh threshold established in the EDDVAR Report. As such, HPDCL is seeking approval to dispose of its Group 1 Deferral and Variance Accounts over a default 12-month period.*

As per Ref. 2 Cell BT48, Group 1 disposition is a credit of \$78,166.

**Question(s):**

- a) Please explain the reason for the discrepancy between Ref. 1 and Ref. 2 and update as necessary.

**Staff Interrogatory-25**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 16

**Ref. 2:** EB-2024-0029, Decision and Rate Order, p. 9

**Preamble:**

As per Ref. 1, Hearst Power states:

*Accounts 1588 and 1589 were disposed on a final basis as part of IRM application EB-2024-0029, for balances up to December 31, 2024.*

As per Ref. 2,

*The OEB approves the disposition of a credit balance of \$183,999 as of December 31, 2023, including interest projected to April 30, 2025, for Group 1 accounts on a final basis.*

**Question(s):**

- a) Please confirm that the disposition is for balances up to December 31, 2023.

**Staff Interrogatory-26**

**Ref. 1:** HPDCL 2026 IRM Manager Summary 20251104, p. 25

**Ref. 2:** HPDCL 2026 IRM Rate Generator 20251104, Tab 21 Bill Impacts

**Preamble:**

In Ref. 1, the Bill Impacts table is outlined, as below:

**Table 11 – Summary of Bill Impacts**

RATE CLASSES / CATEGORIES (eg: Residential TOU, Residential Retailer)	Units	A		B		C		Total Bill	
		\$	%	\$	%	\$	%	\$	%
RESIDENTIAL - RPP	kWh	\$2.63	7.93%	\$2.18	5.36%	\$2.34	4.28%	\$2.09	1.51%
GS < 50 KW - RPP	kWh	\$3.43	7.98%	\$2.43	3.94%	\$2.64	2.75%	\$2.36	0.73%
GS 50 TO 1,499 KW - Non-RPP (Other)	kW	\$14.98	7.93%	\$425.80	-160.75%	\$428.07	336.37%	\$483.72	2.42%
GS 1,500 TO 4,999 KW - Non-RPP (Other)	kW	\$143.64	7.93%	-\$165.96	-6.23%	-\$120.26	-1.19%	-\$135.89	-0.07%
SENTINEL LIGHTING - Non-RPP (Other)	kW	\$1,093.92	7.95%	\$1,093.71	7.95%	\$1,093.74	7.95%	\$1,235.92	7.80%
STREET LIGHTING - Non-RPP (Other)	kW	\$26.70	7.93%	-\$528.45	-258.74%	-\$525.21	-69.55%	-\$593.49	-7.43%
RESIDENTIAL - Non-RPP (Retailer)	kWh	\$2.63	7.93%	\$2.18	5.18%	\$2.34	4.17%	\$2.64	1.29%
GS LESS THAN 50 KW - Non-RPP (Retailer)	kWh	\$2.63	7.93%	\$2.18	5.36%	\$2.34	4.28%	\$2.09	1.51%
GS 50 TO 2,999 KW - Non-RPP (Retailer)	kW	\$3.43	7.98%	\$2.43	3.94%	\$2.64	2.75%	\$2.36	0.73%
SENTINEL LIGHTING - Non-RPP (Retailer)	kW	\$14.98	7.93%	\$425.80	-160.75%	\$428.07	336.37%	\$483.72	2.42%

In Ref. 2, there is no information for the three rate classes highlighted in the snapshot above.

**Question(s):**

- a) Please explain the reason for discrepancy and update the Rate Generator Model as necessary.