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BY EMAIL

January 30, 2026

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

Dear Ritchie Murray:

**Re: Orangeville Hydro Limited
2026 Distribution Rates Application
Ontario Energy Board File Number: EB-2025-0015**

In accordance with Procedural Order No. 2, please find attached the Ontario Energy Board (OEB) staff interrogatories in the above proceeding. The applicant has been copied on this filing.

Orangeville Hydro Limited's responses to interrogatories are due by February 12, 2026.

Any questions relating to this letter should be directed to Randy Doradat at randy.doradat@oeb.ca or at 437-880-8925. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Randy Doradat
Advisor, Natural Gas

Encl.

**OEB Staff Interrogatories
Orangeville Hydro Limited
EB-2025-0015**

Please note, Orangeville Hydro Limited (Orangeville Hydro) 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*.

OEB Staff-17

Ref 1: Rate Generator Model, Tab 11 - RTSR – UTRs & Sub-Tx

Preamble:

On January 15, 2026, the OEB published the 2026 Uniform Transmission Rates (UTRs). OEB staff has updated Tab 11 - RTSR – UTRs & Sub-Tx of the Rate Generator Model with the updated UTRs for 2026.

Question(s):

- a) Please verify the update and confirm that all tabs linked to Tab 11 reflect the update correctly.

OEB Staff-18

Question(s):

- a) Upon completing all the questions below, please file an updated Rate Generator Model, including DVA continuity schedule, and Commodity Accounts Analysis Workform that reflects the responses.
- b) Please provide an explanation if any of the threshold tests are not met in the Commodity Accounts Analysis Workform.

OEB Staff-19 - Account 1595 (2022)

Ref 1: OEB Staff-7(d)(ii)

Ref 2: EB-2021-0049, Decision and Rate Order, Orangeville Hydro Limited, March 24, 2022, p. 10

Ref 3: Chapter 3 of the Filing Requirements, June 19, 2025, Section 3.2.6.3, p. 15

Preamble:

Per Ref 1, Orangeville Hydro requested disposition of Account 1595 Sub-account 2022.

Per Ref 2 and 3, OEB staff notes that the rate rider of Account 1595 (2022) expired on April 30, 2023 and it would be eligible for disposition in Orangeville Hydro's 2027 rate application in which the account balance, as of December 31, 2025, is to be disposed (two years after the rate riders' expiration has been audited).

Question(s):

- a) Please confirm Orangeville Hydro is not seeking disposition of Account 1595 (2022) in this application.

OEB Staff-20

Ref 1: Manager's Summary, Section 3.1, p. 5

Ref 2: OEB Staff-7(b)

Preamble:

In Ref 1, Orangeville Hydro is seeking approval of the interim disposition of Account 1588 and 1589 balances for 2021 to 2024.

In Ref 2, Orangeville Hydro confirmed that Account 1588 and 1589 balances were disposed on a final basis to December 31, 2020, and disposed on an interim basis for 2021 and 2022 in its last cost of service application (EB-2023-0045).

Question(s):

- a) Please explain why Orangeville Hydro is seeking interim disposition for a second time for Account 1588 and 1589 balances for the period from 2021 to 2022 in this application. Please provide any precedent cases in which the OEB has approved such subsequent interim disposition for the same year balances.
- b) Please clarify whether Account 1588 and 1589 balances are to be disposed of on a final basis in this application. If not, please explain why not.

OEB Staff-21

Ref 1: OEB Staff-8

Ref 2: OHL_2026 IRM Rate Model_20260116, Tab 3

Preamble:

Per Ref 1, OEB staff notes discrepancies between the previously approved 2021 and 2022 balances for Accounts 1588 and 1589 which are due to the revised principal adjustments reported in this application:

Account 1588	2022 Closing Principal
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2024 Continuity Schedule - a	\$277,575
2026 Continuity Schedule - b	\$64,150
Variance (b-a)	(\$213,425)
Account 1589	2022 Closing Principal
2024 Continuity Schedule - c	\$623
2026 Continuity Schedule - d	\$28,746
Variance (d-c)	\$28,123

OEB staff notes that Account 1588's 2022 balance plus interest was included in the derivation of 2022 DVA rate riders and Account 1589's 2022 balance plus interest was used in deriving the 2022 GA rate riders in Orangeville Hydro's 2024 cost of service application.¹

Per Ref 2, for Accounts 1588 and 1589, OEB staff notes the interest balance for 2021 and 2022 were not updated based on the revised principal balances in these two accounts.

Question(s):

- a) Please confirm that the revised 2022 closing balances for Accounts 1588 and 1589 (i.e., a debit of \$64,150 for Account 1588 and a debit of \$28,746 for Account 1589) are the correct balances as of 2022 year end for these two accounts.
- b) Please clarify the following for 2022 principal balances:
 - i. For Account 1588, the correct principal balance sought for disposition as of December 31, 2022 should be a debit of \$64,150, however a debit of \$277,575 was actually disposed of.
 - ii. If (i) is confirmed, for Account 1588, please confirm that Orangeville Hydro is requesting to refund to customers \$213,425 for the revised 2022 balance in this application.
 - iii. If (i) is not confirmed, please explain why not and provide the correct balance of as December 31, 2022, for Account 1588.
 - iv. For Account 1589, the correct principal balance sought for disposition as of December 31, 2022 should be a debit of \$28,746, however a debit of \$623 was actually disposed of.

¹ EB-2023-0045, Decision and Rate Order, April 23, 2024

- v. If (iv) is confirmed, for Account 1589, please confirm Orangeville Hydro is requesting to collect from customers a debit of \$28,123 for the revised 2022 balance in this application.
- vi. If (iv) is not confirmed, please explain why not and provide the correct balance of as December 31, 2022, for Account 1589.
- c) For Accounts 1588 and 1589, please update the interest balances for 2021 and 2022 based on the revised principal balances.

OEB Staff-22 - (2023) Account 1588 Reasonability

Ref 1: 2026 Commodity Accounts Analysis Workform_20260116, Tab Account 1588

Preamble:

Per Ref 1, Orangeville Hydro states that it has filed a notice of disagreement and three IESO customer relations support tickets regarding the AQEW in August 2023. It also states that Account 1588, as a percentage of Account 4705, would be -0.9% for 2023 and would be within the +/- 1% threshold if it had been charged correctly.

Question(s):

- a) When did Orangeville Hydro file the above-mentioned notice of disagreement and support tickets with the IESO?
- b) Please confirm whether the above issue has been resolved by the IESO?
 - i. If yes, when was it resolved? What was the outcome of the resolution?
 - ii. If not, please explain why not and provide any update on the status of this issue, if available.
- c) Please confirm whether this issue has an impact on the December 2022 balances for Account 1588 or if it only impacted 2023 onwards?

OEB Staff-23 - Outstanding Principal Adjustments (PA)

Ref 1: Orangeville Hydro's 2024 Cost of Service application, [OHL 2024 GA Analysis Workform 20240313](#), GA2021, Item 6

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, GA2021, Item 3a

Ref 3: Orangeville Hydro's 2024 Cost of Service application, [OHL 2024 GA Analysis Workform 20240313](#), Principal Adjustments, Cell V148

Ref 4: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Preamble:

OEB staff notes the following two 2021 principal adjustments have not been reversed in this application.

(\$97,613) – Account 1589				
Source	Item #	Description	Explanation	PA
Ref 1	6	Customers moved from non-RPP to RPP		Yes
Ref 2	3a	Significant prior period billing adjustments recorded in current year	2021 Billing corrections relating to customer changing from non-RPP to RPP for period of Feb 2020 to Dec 2020.	No. If booked as a PA, this will never reverse. This is an explanation only.
\$42,385 – Account 1588				
Source	Item #	Description	Explanation	PA
Ref 3		Underbilled customer due to wrong meter multiplier		Yes, recorded in GL2023
Ref 4		N/A	N/A	N/A

Question(s):

- a) For the Account 1589 principal adjustment: (\$97,613)
 - i. Please confirm this amount was included in the Account 1589 balance as of December 2021 and was disposed of in Orangeville Hydro’s last cost of service.
 - ii. Please confirm whether the December 2020 balance disposed of on a final basis in the last cost of service was correct since this principal adjustment is related to Y2020.
 - iii. Please explain why this principal adjustment has different descriptions between the last cost of service (Ref 1) and this application (Ref 2).
 - iv. Please explain why this amount was included and recorded as a 2021 principal adjustment, however it was not reversed in the following years in this application.
 - v. If (i) is not confirmed, please explain why not.
- b) For the Account 1588 principal adjustment: \$42,385
 - i. Please confirm this amount was included in the Account 1588 balance as of December 2021 and was disposed of in Orangeville Hydro’s last cost of service.
 - ii. Please explain why this principal adjustment is not reversed in 2023 while it was recorded in GL 2023 per Ref 3.
 - iii. If (i) is not confirmed, please explain why not.

OEB Staff-24 - 2016 Principal Adjustments (OEB Inspection)

Ref 1: OEB Staff-11(a)

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments, Cells J140 & J141

Preamble:

In Ref 1, Orangeville Hydro states that the results of the OEB inspection indicated incorrectly that the 2016 principal adjustments should not be reversed.

In Ref 2, OEB staff notes that Orangeville Hydro reversed the 2016 principal adjustments (i.e., \$200,868 and \$351) in 2024. Both adjustments are reproduced below from the Commodity Accounts Analysis Workform:

Adjustment Description	Amount	Year Recorded in GL
2016 1st GA to final GA	200,868	Never in GL, reversal of 2016 PA
2016 Difference in GA IESO posted rate and rate paid	351	Never in GL, reversal of 2016 PA

Question(s):

- a) Please provide details for Orangeville Hydro’s statement regarding the incorrect result of the OEB inspection.
- b) Please clarify the following:
 - i. Whether the above two principal adjustments were included in the 2020 disposed balances of Accounts 1588 and 1589.
 - ii. Whether the above two principal adjustments were recorded in GL as of 2020 year end.
 - iii. If the above two principal adjustments were included in the 2020 disposed balances but not in the GL as of 2020, did Orangeville Hydro record these two adjustments in the 2024 GL and then record the reversal of these two adjustments as principal adjustments to: (1) catch up the adjustments in the GL; (2) net out the impact on the 2024 balance of Account 1588?
- c) Please confirm that this incorrectness does not impact the 2020 balances that were disposed on a final basis in a previous Decision and Order. Please provide details if not confirmed.

OEB Staff-25 - Column “Year Recorded in GL” in Note 9

Ref 1: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Preamble:

Column “Year Recorded in GL” in Note 9 is to indicate the year in which the principal adjustment was **recorded** in the GL. Then this amount will be reversed in that year when it was recorded in the GL. The principal adjustment is recorded in the period/year which it belongs to and is reversed in the year the amount was actually recorded in the GL.

OEB staff notes that Orangeville Hydro indicates “GL 2025, PA reverses 2025”, “GL 2022, PA reverses 2020”. OEB staff also notes that certain principal adjustments recorded in 2023 in Ref 1 do not belong to FY2023.

Question(s):

- a) Please state Orangeville Hydro’s understanding of how a utility is to fill in Column “Year Recorded in GL” in Note 9.
- b) For all the principal adjustments indicated in “GL 2025, PA reverses 2025” in Ref 1, please confirm whether it means the amount was recorded in GL 2025 and was also reversed in 2025?
 - i. If the response to (a) indicates Orangeville Hydro’s understanding aligns with the preamble, please confirm all the principal adjustments with “GL 2025, PA reverses 2025” will show a reversal amount in the Tab “principal adjustment” section “Reversals of prior year principal adjustment” of 2025 in the Commodity Analysis Workform for Orangeville Hydro’s 2027 rate application.
 - ii. If the response to (a) does not indicate Orangeville Hydro’s understanding aligns with the preamble, please explain what “GL 2025, PA reverses 2025” means.
- c) Using the same logic in (b) above, for the principal adjustments indicated “GL 2022, PA reverses 2020”, please confirm whether it means the amount was recorded in GL 2022 and was reversed in 2020?
 - i. If (c) is confirmed, please explain why the amount was recorded in GL 2022, but was reversed in 2020?
 - iii. If (c) is not confirmed, please explain what does “GL 2022, PA reverses 2020” mean.
 - iv. If (c) is not confirmed, please explain the contradiction to the logic used in (b) if (b) is confirmed.
- d) Please ensure the answers to (b) and (c) above follows the same logic.
- e) Please update Column “Year Recorded in GL” in Note 9 in Ref 1 if it is applicable.
- f) Please re-submit Ref 1 and confirm all the principal adjustments are recorded in the correct period/year for which they belong to.
- g) Please update the December 2022 balance for Account 1588 and 1589 in the DVA continuity schedule after addressing all the questions above if it is applicable.

OEB Staff-26

Ref 1: OEB Staff-9(c)(i)

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Preamble:

In Ref 1, Orangeville Hydro states:

“The amount of \$286,671 which related to FY 2022 was paid to the IESO in February 2023. The amount of \$286,671 was accrued in the 2022 GL (correction) and reversed in the 2023 GL (correction). The payment made to the IESO in 2023 was offset by the reversal of the accrual. The purpose of this PA is to reverse the amount in the 2022 GL relating to FY 2022. This GL entry will be done in 2025, and so the PA will reverse in 2025”

Question(s):

- a) Please confirm that (\$286,671) was the principal adjustment in GL 2022 and was actually recorded in GL 2025. Therefore, in 2025, this amount was reversed and will show as \$286,671 in section “Reversals of prior year principal adjustment” of 2025 in Commodity Accounts Analysis Workform for Orangeville Hydro’s 2027 rate application.
 - i. Please confirm Orangeville Hydro understands the logic above.
- b) Per Ref 1, please answer the following questions:
 - i. Was the amount of \$286,671 actually accrued in GL 2022? Did the GL 2022 include this amount?
 - ii. If yes to (i), why is this amount recorded as 2022 principal adjustment if it was included in GL 2022?
 - iii. If no to (i), in which year was this amount recorded in GL?
 - iv. Please explain what does “correction” mean in “*The amount of \$286,671 was accrued in the 2022 GL (correction) and reversed in the 2023 GL (correction)*” in Ref 1?
 - v. Based on (iv), please explain why Orangeville Hydro states the amount was reversed in 2023, however there is no reversal of \$286,671 in Ref 2 (cell V102).
 - vi. Please explain how the payment made to the IESO in 2023 was offset by the reversal of the accrual?
 - 1) Please provide detailed journal entries to demonstrate the flow of this amount recorded in Account 1588.
- c) Please confirm the following GL entry has been done in 2025 and will show in the Commodity Accounts Analysis Workform for Orangeville Hydro’s 2027 rate application.

Note 8			
	Adjustment Description	Amount	To be reversed
#1	CT 1142/142 true-up based on actuals (2022)	(286,671)	yes
Note 9			
2025	Reversals of prior year principal adjustments	Amount	Year Recorded in GL
#2	Reversal of CT 1142/142 true-up based on actuals	286,671	2025

d) Please confirm the same logic in (c) will apply to all the principal adjustments indicated in “GL 2025, PA reverses 2025” in Ref 2 in this application.

OEB Staff-27

Ref 1: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Question(s):

a) Please refer to the Excel worksheet named Orangeville Hydro Staff Questions Attachment A and provide responses to all the questions listed in Column L and Column X, related to the yellow highlighted amounts.

OEB Staff-28

Ref 1: OEB Staff-9(f)

Ref 2: OHL 2026 Commodity Accounts Analysis Workform_20260116, Principal Adjustments

Question(s):

a) Please fill in the following table compiled by OEB staff to summarize all the issues:

IESO Bill	Fiscal year related	Amount	Issue #	Explanation

- b) Please reconcile (a) with Orangeville Hydro Staff Questions Attachment A in OEB Staff-27.
- c) Orangeville Hydro states that it did not accrue a post-claim in 2022 since the books were closed.
 - i. Please explain what all the yellow highlighted principal adjustments indicated in Orangeville Hydro Staff Questions Attachment A represent.
 - ii. For those 2021 and 2022 principal adjustments with “GL 2025, PA reverses 2025”, are these adjustments not accrual/reversal based on the IESO post-claim? Please explain.
- d) Please confirm whether Orangeville Hydro has recorded all the adjustments resulting from the IESO post-claims in Ref 2.

OEB Staff-29

Ref 1: OHL 2026 Commodity Accounts Analysis Workform_20260116, GA 2023, Note 5, Item 13, 14, and 20

Question(s):

- a) For Item 13 (i.e., \$4,224), it is a principal adjustment related to December 2020.
 - i. Please explain why this amount is included in the GA 2023 reasonability test.
 - ii. Please confirm whether this principal adjustment was included in the December 2020 balance which was disposed of on a final basis in Orangeville Hydro’s last cost of service.
 - iii. If no to (ii), please confirm whether the December 2020 balance was incorrect since it is missing this principal adjustment.
 - iv. If (iii) is not confirmed, please explain why not.
 - v. Please explain why this amount is not a principal adjustment in this application.
- b) For Item 14 (i.e., \$2,894), it is a principal adjustment related to December 2020.
 - i. Please explain why this amount is included in the GA 2023 reasonability test.
 - ii. Please confirm whether this principal adjustment was included in the December 2020 balance which was disposed of on a final basis in Orangeville Hydro’s last cost of service.
 - iii. If no to (ii), please confirm whether the December 2020 balance was incorrect since it is missing this principal adjustment.
 - iv. If (iii) is not confirmed, please explain why not.
- c) For Item 20 (i.e., \$14,519), please explain why it is not a principal adjustment in this application.

OEB Staff-30

Question(s):

- a) Please confirm whether there are any outstanding unsettled IESO post-claims related to previous periods?
 - i. If confirmed, please provide details of these unsettled adjustments.
- b) Please confirm whether the IESO has accepted all the claims related to the previous periods submitted by Orangeville Hydro? If so, please provide details.

OEB Staff-31 - IESO Two-year Limitation

Ref 1: [IESO letter October 27, 2025](#)

Ref 2: OEB Staff-13

Preamble:

In E.L.K Energy's 2025 IRM application,² the IESO filed a letter (Ref 1) describing how it applies the two-year limitation period ("Limitation Period").

Per Ref 2, Orangeville Hydro confirms that it requests an OEB order to grant an exception to the IESO two-year limitation period was only subject to the FY 2021 CT1142 and FY 2022 CT1142 related claims. It submitted the claims to the IESO in January 2026 (December 2025 submission).

Orangeville Hydro stated in its response to OEB staff interrogatories that "Orangeville Hydro confirms that the claims listed in Table 21 are incorporated in the requested disposition balance of Accounts 1588 and 1589" and these claims are for Class A customer rebills.

Question(s):

- a) Please confirm that the Limitation Period does not apply to CT1142 RPP settlements so that the order from the OEB is not needed.
- b) Please provide the status of the claims for the CT1142 settlement adjustments. Please confirm that these claims have been prorated into RPP and Non-RPP portions of GA and reflected in the respective commodity variance Accounts 1588 and 1589 in 2021 and 2022.

² EB-2024-0015, Decision and Order - Phase 2, December 11, 2025