

Tillsonburg Hydro Inc.
EB-2025-0007
February 11, 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-6

Reference(s):

Ref 1: 2026 Commodity Analysis Workform, Note 5, Tab GA 2024, Cell C75

Ref 2: 2026 IRM Rate Generator Model, Tab 3 – Continuity Schedule, Cell BD29

Ref 3: [Commodity Analysis Workform Instructions, May 7, 2025](#), Steps for Completing the Commodity Accounts Analysis, Part 5, p. 7

Preamble:

The value reported in Ref 1 is expected to reconcile with the corresponding value in Ref 2.

Question(s):

- a. Please fill in Ref 1 as per the instructions indicated in Ref 3.
- b. If the unresolved difference is +/- 1% in Cell C93 Tab GA2024 in 2026 Commodity Analysis Workform, please provide reasoning.

Staff-7

Reference(s):

Ref 1: 2026 Commodity Analysis Workform, Tab GA 2024

Preamble:

OEB staff notes that Columns G and H under Note 4 in Ref 1 are blank. OEB staff further notes that Tillsonburg Hydro has recorded CT-148 true-up entries under Note 5.

Question(s):

- a. Please confirm whether billing is based on actual consumption / metered data.

- i. If yes, please explain why there are CT-148 true-up volume adjustments if the billing is based on actual consumption.
- ii. If no, please explain why Columns G and H under Note 4 have been left blank.

Staff-8

References:

Ref 1: 2026 Commodity Analysis Workform, Tab GA 2024, Cell C90 and Column I

Ref 2: 2026 Commodity Analysis Workform, Tab Principal Adjustments, Cells J27 and V27

Ref 3: 2025 Commodity Analysis Workform, ¹ Tab Principal Adjustments, Cells J62 and V62

Preamble:

OEB staff notes that the total principal adjustment reported in Ref 1 is \$118,805. OEB staff further notes that Tillsonburg Hydro has selected “Yes” for Principal Adjustments in the DVA continuity schedule in Column I of Note 5. However, no corresponding entries appear in Note 9 of the Principal Adjustment tab of the 2026 Commodity Analysis Workform nor in the continuity schedule of the Rate Generator Model.

OEB staff also notes that the total debit adjustments recorded in Accounts 1588 and 1589 in Ref 3 do not reconcile with the information provided in Note 8 of Ref 2.

Question(s):

- a. Please explain the discrepancies identified between the GA 2024 tab and the Principal Adjustment tab of the 2026 Commodity Analysis Workform.
- b. Please provide an explanation as to why the principal adjustment amounts – a debit of \$3,101,655 for Account 1589 and a credit of \$3,142,072 for Account 1588 in Ref 3 – have not been carried forward into the 2026 Commodity Analysis Workform in Ref 2.
- c. Please revise and complete the 2026 Commodity Analysis Workform in accordance with the instructions set out in the OEB Filing Guidelines.² Also, please revise the continuity schedule of the Rate Generator Model with the principle adjustments, if needed.

¹ EB-2024-0056, 2025_GA_Analysis_Workform_THI_EB-2024-0056_20250207, Received by the OEB on February 6, 2025

² Commodity Analysis Workform Instructions, Issued on May 7, 2025, Steps for Completing Commodity Accounts Analysis, Parts 8 and 9

Staff-9

Reference(s):

Ref 1: 2026 Commodity Accounts Analysis Workform, Tab GA 2024, Note 5, reconciling Items 6 & 7

Preamble:

OEB staff notes that Note 5 in Ref 1 includes Class A adjustments, while Account 1589 is only related to Non-RPP Class B customers.

Question(s):

- a. Please provide an explanation for the inclusion of Class A adjustments in Ref 1. Please update the table as necessary.

Staff-10

Reference(s):

Ref 1: 2026 Commodity Accounts Analysis Workform, Tab GA 2024, Note 2, Consumption Data Excluding for Loss Factor

Ref 2: 2026 IRM Rate Generator Model, Tab 4 Billing Det. For Def-Var, Column I and Tab 6.1, Column E & I

Preamble:

OEB staff notes that amounts mentioned in Ref 1 do not reconcile with those mentioned in Ref 2.

Question(s):

- a. Please explain the difference between the amounts in Ref 1 and Ref 2.

Staff-11

Reference(s):

Ref 1: 2026 Commodity Accounts Analysis Workform, Tab: Account 1588, Note 7, Cell F20

Preamble:

OEB staff notes that the amount reported in Ref 1 for Account 4705 – Power Purchased

(\$12,939,216) does not reconcile with the corresponding 2024 Reporting and Record-Keeping Requirements (RRR) data.

Question(s):

- a. Please explain the variance and update the Rate Generator Model to reflect the correct 2024 RRR data.

Staff-12

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

Preamble:

On January 15, 2026,³ the OEB approved new Uniform Transmission Rates (UTR). OEB staff has updated Ref 1 to reflect the most recent UTR values established by the OEB.

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.

³ EB-2025-0232, Decision and Rate Order, January 15, 2026