

**Halton Hills Hydro Inc.**  
**EB-2025-0034**  
**February 12, 2026**

Please note, Halton Hills Hydro Inc. (HHHI) 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 Question-11**

**Ref: Rate Generator Model, January 29, 2026, Tab 3, Continuity Schedule**

**Question(s):**

- a. Please complete all the columns (principal amount, interest, transactions, adjustments, and OEB approved dispositions) related to Account 1595 Disposition and Recovery/Refund of Regulatory Balances (2019 and pre-2019) beginning 2019, to show the historical information on how the balances in cells AS31 and AX31 were calculated.

**Staff Question-12**

**Ref 1: Rate Generator Model, Tab 3, Continuity Schedule, Column BF**

**Ref 2: Response to OEB Staff Questions, Staff Question-5, January, 29, 2026**

**Question(s):**

- a. HHHI states in Reference 2 that the \$57,667 adjustment relates to incorrect posting of 2024 dispositions to the General Ledger account assigned to the 2023 dispositions. Please confirm if interest is included in the \$57,667 adjustment. If not, please include the interest associated with that amount.

**Staff Question-13**

**Ref 1: Commodity Accounts Analysis Workform, January 29, 2026, GA 2023, Note 4 & Note 5**

**Ref 2: Commodity Accounts Analysis Workform, January 29, 2026, GA 2024, Note 5**

**Question(s):**

- a. Please confirm if HHHI uses accrual basis to record consumption volume in Note 4 of References 1 and 2.
- b. OEB staff observes that HHHI recorded CT 148 prior period corrections in 2024 (Reference 2), while no CT 148 prior period corrections were recorded in 2023 (Reference 1). Please explain why no prior principal adjustments were recorded for 2023 under CT 148.

**Staff Question-14**

**Ref 1: Response to OEB Staff Questions, Staff Question-7, January 29, 2026**

**Ref 2: Commodity Accounts Analysis Workform, January 29, 2026, Account 1588, Note 7**

**Ref 3: Commodity Accounts Analysis Workform, January 29, 2026, GA 2024, Note 5**

**Question(s):**

- a. HHHI states in Reference 1 that the correct 2023 Account 4705 amount is \$32,104,486. However, the workform in Reference 2 shows Account 4705 balance for 2023 as \$39,169,215.  
  
OEB staff has confirmed that based on the RRR, the correct 2023 Account 4705 balance should be \$32,104,486 and has made the changes in Reference 2. Please confirm the accuracy of the update that has been made in the Commodity Accounts Analysis Workform that accompanies these questions.
- b. OEB staff notes the variance in 2024 is 3.3% in Reference 2. Please explain the 3.3% variance in detail and fill out the box in cell B74.
- c. Please provide the nature of the amount \$207,651 (i.e. Milton Hydro Feeder Load Transfer for February 2024).

- d. Please provide the nature of the CT 148 true-up charge of \$1,443,711 for prior period corrections for cell C77 in Tab GA 2024 and cell C86 in Tab Account 1588
  - i. Please provide a breakdown between the RPP and non-RPP portion of this adjustment.

**Staff Question-15**

**Ref 1: Commodity Accounts Analysis Workform, January 29, 2026, GA 2024, Note 5**

**Ref 2: Instructions for Completing Commodity Accounts Analysis Workform 2026 Rates, May 7, 2025, p. 1**

**Preamble:**

The Commodity Accounts Analysis Workform instructions in Reference 2 states that any alterations to the workform must be clearly disclosed and explained. OEB staff observes that Item 1b in Reference 1 was changed to *CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - **prior period corrections*** from *CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - **current year***.

**Question(s):**

- a. Please explain why HHHI altered Item 1b in Reference 1.
- b. Please explain and breakdown the CT 148 true-up charge of (\$1,443,711) for prior period corrections between RPP and Non-RPP. Also, please explain the basis for each.
- c. Please explain why there was no CT 148 true-up adjustment in previous years while it starts from 2024 (i.e. \$1,443,711).
- d. Please provide the nature of the amount \$623,090( i.e. Milton Hydro Feeder Load Transfer for February 2024).

**Staff Question-16**

**Ref 1: Commodity Accounts Analysis Workform, January 29, 2026, Principal Adjustments, Note 8 & Note 9**

**Ref 2: EB-2024-0041, GA Analysis Workform, March 18, 2025, Principal Adjustments**

**Question(s):**

- a. OEB staff observes in Reference 2 that the CT 148 true-up of \$113,192 for Account 1589 and (\$113,192) for Account 1588 were recorded in the 2025 proceeding. However, OEB staff notes that in this application, these amounts are not reversed. Please explain why these amounts are not reversed given that these amounts were posted in 2024.

**Staff Question-17**

**Ref: Commodity Accounts Analysis Workform, January 29, 2026, Principal Adjustments**

- a. Please explain why the 2019 CT 148 true-up of \$554,961 in Account 1588 and (\$554,961) in Account 1589 were reversed in 2023 when it was posted on 2022.