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Wednesday, February 18<sup>th</sup>, 2026

Ontario Energy Board  
PO Box 2319  
2300 Yonge St., 27th Floor  
Toronto, ON  
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Attention: Andrew Frank, Case Manager

**Re: North Bay Hydro Distribution Limited. – Application for 2026 Electricity Distribution Rates  
ERZ Deferral and Variance Account Balances - Account 1588/1589  
EB-2025-0018**

North Bay Hydro Distribution Ltd. (“NBHDL”) submitted its application for 2026 electricity distribution rates on November 20, 2026. As summarized in the Management Summary, NBHDL identified during the 2023 IRM interrogatory process (EB-2022-0053) potential issues and inaccuracies in the Account 1588 and 1589 balances for the Espanola Rate Zone. To allow sufficient time to complete a full review, NBHDL committed to providing its findings to the Ontario Energy Board by January 31, 2026.

NBHDL has since confirmed that of the identified inaccuracies, one relates to an adjustment made to a previously disposed value. Following discussions with NBHDL’s Case Manager, it was determined that, due to the corrections pertaining to previously finalized Espanola 1588/1589 balances, the matter must be addressed through a panel finding.

To prevent delays to the 2026 application (EB-2025-0018), NBHDL is requesting that the disposition of the Espanola Rate Zone (ERZ) Account 1588/1589 balances be deferred. In consultation with the OEB, NBHDL is aligned in filing its 2027 application in an earlier tranche (Tranche 2). This would allow a panel to be assigned from the onset and provide adequate time to consider the Espanola 1588/1589 balances.

Sincerely,

*Original signed by*

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