From:	Manuela Ris
To:	Mariana Svistun; lisewilkinson
Cc:	David Martinello
Subject:	Re: Account 1595 Disposition Follow up Question - H2000 EB-2025-0032 - 2026 IRM
Date:	Thursday, February 26, 2026 1:10:21 PM
Attachments:	image001.png H2000 2026 IRM Rate Generator UTR & RTSR Updated 20260226.xlsb

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Hi Mariana,

Hydro 2000 agrees that these sub-accounts would not be eligible for disposition in the current application and would instead align with the 2027 rate year.

Accordingly, Hydro 2000 has updated the Rate Generator Model to remove the disposition of Account 1595 (2021) and Account 1595 (2022), as requested.
We went through each tab to make sure everything updated correctly however, please double check as macros can be temperamental.

Thanks again and let us know if you have any further questions or concerns.

Manuela on behalf of Hydro 2000

From: Mariana Svistun <Mariana.Svistun@oeb.ca>
Sent: Thursday, February 26, 2026 12:46
To: lisewilkinson <lisewilkinson@hydro2000.ca>; Tandem Energy Services <manuela@tandemenergyservices.ca>
Cc: David Martinello <David.Martinello@oeb.ca>
Subject: Account 1595 Disposition Follow up Question - H2000 EB-2025-0032 - 2026 IRM

Hi Manuela and Lise,

I do have another follow up question related to H2000 request for disposition of Account 1595 for the rate years 2021 and 2022:

Ref. 1: 2026 IRM Manager Summary, 10.7 Disposition of Account 1595, p. 14
Ref. 2: 2026 IRM Rate Generator Model Excel, Tab 3, Continuity Schedule
Ref. 3: Chapter 3 Incentive Rate-Setting Applications, June 19, 2025, p. 15
Ref. 4: Decision and Rate Order, EB-2020-0028, pp. 11-12
Ref. 5: Decision and Rate Order, EB-2021-0030, pp. 9-10

Preamble:
In Ref. 1 and Ref. 2, H2000 has requested for disposition of Account 1595 for the rate years 2021 and 2022.
As per Ref. 3,

"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."

As per Ref. 4, the expiration date of rate rider for Account 1595 (2021) is April 30, 2023.
As per Ref. 5, the expiration date of rate rider for Account 1595 (2022) is April 30, 2023.

Since the rate rider for Account 1595 (2021) and Account 1595 (2022) expired on April 30, 2023, the rate riders for both years would be eligible for disposition in the 2027 rate application.

Question:

Kindly provide an updated Rate Generator Model without including the disposition of Account 1595 (2021) and Account 1595 (2022), see attached.

Please let me know if you have any questions.

Respectfully,

Mariana Svistun | Analyst, Electricity Distribution II | Ontario Energy Board
Major Applications
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