

**From:** Michael DeJong <mdejong@tillsonburg.ca>

**Sent:** Monday, March 2, 2026 9:50 AM

**To:** Urooj Iqbal <Urooj.Iqbal@oeb.ca>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

**CAUTION EXTERNAL EMAIL:** This email originated from outside of the OEB email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Yes, the 2nd estimate entered in the original filing was in error.

**Michael DeJong**

*Finance Regulatory Affairs Manager*

*Tillsonburg Hydro Inc.*

*Town of Tillsonburg*

*10 Lisgar Avenue*

*Tillsonburg, ON N4G 5A5*

Phone: (519) 688-3009 Ext 4801

Ranked one of “Canada’s Top 25 Communities to Live and Work Remotely” (*Maclean’s 2021 Best Communities*).

[www.Tillsonburg.ca](http://www.Tillsonburg.ca)

[www.TillsonburgHydro.ca](http://www.TillsonburgHydro.ca)

[www.DiscoverTillsonburg.ca](http://www.DiscoverTillsonburg.ca)

[www.Facebook.com/TillsonburgON](https://www.Facebook.com/TillsonburgON)



DISCLAIMER: This E-mail contains legally privileged information intended only for the individual or entity named in the message. If the reader of this message is not the intended recipient, or the agent responsible to deliver it to the intended recipient, you are hereby notified that any review, dissemination, distribution or copying of this communication is prohibited. If this communication was received in error, please notify us by reply E-mail and delete the original message.

 Please consider the environment before printing this email

---

**From:** Urooj Iqbal <Urooj.Iqbal@oeb.ca>

**Sent:** March 2, 2026 9:49 AM

**To:** Michael DeJong <mdejong@tillsonburg.ca>

**Cc:** Graig Pettit <grraig.pettit@erthpower.com>

**Subject:** FW: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Hi Mike,

I have received the below inquiry from the Finance Department. Could you kindly confirm if the 2<sup>nd</sup> estimate entered in the original filing was in error?

Thank you,  
Urooj

---

**From:** Tina Li <[Tina.Li@oeb.ca](mailto:Tina.Li@oeb.ca)>  
**Sent:** Monday, March 2, 2026 9:41 AM  
**To:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>; Pauline Shen <[Pauline.Shen@oeb.ca](mailto:Pauline.Shen@oeb.ca)>  
**Cc:** David Martinello <[David.Martinello@oeb.ca](mailto:David.Martinello@oeb.ca)>  
**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Thanks Urooj, it is ok now. This response indicates that what they put in Note 3 of the Commodity Analysis workform that was originally filed with this application is an error because it shows:

Note 3      **GA Billing Rate**

**GA is billed on the**

2nd Estimate
--------------

Please check if this is the case for their 2025 IRM application. If so, please send one last question to them confirming that what they had done in 2025 and in 2026 (originally filed) are incorrect information.

Thanks

Tina

---

**From:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>  
**Sent:** Monday, March 2, 2026 9:26 AM  
**To:** Tina Li <[Tina.Li@oeb.ca](mailto:Tina.Li@oeb.ca)>; Pauline Shen <[Pauline.Shen@oeb.ca](mailto:Pauline.Shen@oeb.ca)>  
**Cc:** David Martinello <[David.Martinello@oeb.ca](mailto:David.Martinello@oeb.ca)>  
**Subject:** FW: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Good morning, Tina,

Please find below response from THI on using the 1<sup>st</sup> estimate in 2024 with no change.

Please let me know in case you have further questions.

Thanks,  
Urooj

---

**From:** Michael DeJong <[mdejong@tillsonburg.ca](mailto:mdejong@tillsonburg.ca)>  
**Sent:** Monday, March 2, 2026 9:23 AM

**To:** Urooj Iqbal <Urooj.Iqbal@oeb.ca>

**Cc:** Graig Pettit <Gpettit@tillsonburg.ca>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

**CAUTION EXTERNAL EMAIL:** This email originated from outside of the OEB email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Urooj,

After review, there has been no change in the billing GA.

We have billed our customers using 1<sup>st</sup> GA estimates in 2024 and all prior years.

We have not changed our billing process.

**Michael DeJong**

*Finance Regulatory Affairs Manager*

*Tillsonburg Hydro Inc.*

*Town of Tillsonburg*

*10 Lisgar Avenue*

*Tillsonburg, ON N4G 5A5*

Phone: (519) 688-3009 Ext 4801

Ranked one of “Canada’s Top 25 Communities to Live and Work Remotely” (*Maclean’s 2021 Best Communities*).

[www.Tillsonburg.ca](http://www.Tillsonburg.ca)

[www.TillsonburgHydro.ca](http://www.TillsonburgHydro.ca)

[www.DiscoverTillsonburg.ca](http://www.DiscoverTillsonburg.ca)

[www.facebook.com/TillsonburgON](https://www.facebook.com/TillsonburgON)



DISCLAIMER: This E-mail contains legally privileged information intended only for the individual or entity named in the message. If the reader of this message is not the intended recipient, or the agent responsible to deliver it to the intended recipient, you are hereby notified that any review, dissemination, distribution or copying of this communication is prohibited. If this communication was received in error, please notify us by reply E-mail and delete the original message.

 Please consider the environment before printing this email

---

**From:** Urooj Iqbal <Urooj.Iqbal@oeb.ca>

**Sent:** February 27, 2026 3:52 PM

**To:** Michael DeJong <mdejong@tillsonburg.ca>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Thanks Michael,

For clarity, could you kindly confirm if it was changed from 2<sup>nd</sup> estimate to 1<sup>st</sup> estimate in 2024?

Thanks,  
Urooj

---

**From:** Michael DeJong <mdejong@tillsonburg.ca>

**Sent:** Friday, February 27, 2026 3:49 PM

**To:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

**CAUTION EXTERNAL EMAIL:** This email originated from outside of the OEB email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Sorry,

Yes, I can confirm that we billed our customers on 1st GA estimate in 2024.  
(I am working on our year end for 2025 currently.)

Michael

---

**From:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>

**Sent:** February 27, 2026 3:47 PM

**To:** Michael DeJong <[mdejong@tillsonburg.ca](mailto:mdejong@tillsonburg.ca)>

**Cc:** Graig Pettit <[grraig.pettit@erthpower.com](mailto:grraig.pettit@erthpower.com)>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Hi Michael,

The question asked was: *'Tillsonburg stated that the GA 2024 tab and the Principal Adjustment tab have both been updated to reflect billing using the 1st GA estimate, removing the discrepancies identified. Please confirm that Tillsonburg changed its 2024 customer billing from using the 2nd estimated GA rate to the 1st estimated GA rate.'*

To clarify, we are asking specifically about the change made for **2024 billing**, given the adjustments submitted at the last minute. We are **not** asking about any changes for 2025.

The response provided so far does not directly answer the question above. Please let me know if you'd like to have a call to gain further clarity.

Thank you,  
Urooj

---

**From:** Michael DeJong <[mdejong@tillsonburg.ca](mailto:mdejong@tillsonburg.ca)>

**Sent:** Friday, February 27, 2026 3:22 PM

**To:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>

**Cc:** Graig Pettit <[Gpettit@tillsonburg.ca](mailto:Gpettit@tillsonburg.ca)>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

**CAUTION EXTERNAL EMAIL:** This email originated from outside of the OEB email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Yes, I can confirm that we billed our customers on 1<sup>st</sup> GA estimate in 2025.

**Michael DeJong**

Finance Regulatory Affairs Manager

Tillsonburg Hydro Inc.

Town of Tillsonburg

10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5  
Phone: (519) 688-3009 Ext 4801

Ranked one of "Canada's Top 25 Communities to Live and Work Remotely" (*Maclean's 2021 Best Communities*).

[www.Tillsonburg.ca](http://www.Tillsonburg.ca)

[www.TillsonburgHydro.ca](http://www.TillsonburgHydro.ca)

[www.DiscoverTillsonburg.ca](http://www.DiscoverTillsonburg.ca)

[www.Facebook.com/TillsonburgON](https://www.facebook.com/TillsonburgON)



DISCLAIMER: This E-mail contains legally privileged information intended only for the individual or entity named in the message. If the reader of this message is not the intended recipient, or the agent responsible to deliver it to the intended recipient, you are hereby notified that any review, dissemination, distribution or copying of this communication is prohibited. If this communication was received in error, please notify us by reply E-mail and delete the original message.

 Please consider the environment before printing this email

---

**From:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>

**Sent:** February 27, 2026 3:20 PM

**To:** Michael DeJong <[mdejong@tillsonburg.ca](mailto:mdejong@tillsonburg.ca)>

**Cc:** Graig Pettit <[Gpettit@tillsonburg.ca](mailto:Gpettit@tillsonburg.ca)>; Tina Li <[Tina.Li@oeb.ca](mailto:Tina.Li@oeb.ca)>; David Martinello <[David.Martinello@oeb.ca](mailto:David.Martinello@oeb.ca)>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Hi Michael,

Thank you for your reply. Could you also please confirm your response to the first question regarding the bill estimate? This will help us ensure we have a complete understanding of the information provided on the workform.

Thanks,  
Urooj

---

**From:** Michael DeJong <[mdejong@tillsonburg.ca](mailto:mdejong@tillsonburg.ca)>

**Sent:** Friday, February 27, 2026 2:59 PM

**To:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>

**Cc:** Graig Pettit <[Gpettit@tillsonburg.ca](mailto:Gpettit@tillsonburg.ca)>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

**CAUTION EXTERNAL EMAIL:** This email originated from outside of the OEB email system. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Urooj,

Thank you your patience on this matter.

Attached is the updated 2026 Commodity Accounts Analysis Workform.  
I have changed the Principal Adjustments TAB Note 8 to reflect the principal adjustments recorded in 2023.  
Will you please take a look to see if this is satisfactory or if you require anything else.  
If everything is good, it will upload it to the portal.

**Michael DeJong**

Finance Regulatory Affairs Manager  
Tillsonburg Hydro Inc.  
Town of Tillsonburg  
10 Lisgar Avenue  
Tillsonburg, ON N4G 5A5  
Phone: (519) 688-3009 Ext 4801

Ranked one of "Canada's Top 25 Communities to Live and Work Remotely" (*Maclean's 2021 Best Communities*).

[www.Tillsonburg.ca](http://www.Tillsonburg.ca)

[www.TillsonburgHydro.ca](http://www.TillsonburgHydro.ca)

[www.DiscoverTillsonburg.ca](http://www.DiscoverTillsonburg.ca)

[www.facebook.com/TillsonburgON](https://www.facebook.com/TillsonburgON)



DISCLAIMER: This E-mail contains legally privileged information intended only for the individual or entity named in the message. If the reader of this message is not the intended recipient, or the agent responsible to deliver it to the intended recipient, you are hereby notified that any review, dissemination, distribution or copying of this communication is prohibited. If this communication was received in error, please notify us by reply E-mail and delete the original message.

 Please consider the environment before printing this email

---

**From:** Urooj Iqbal <[Urooj.Iqbal@oeb.ca](mailto:Urooj.Iqbal@oeb.ca)>

**Sent:** February 27, 2026 11:23 AM

**To:** Michael DeJong <[mdejong@tillsonburg.ca](mailto:mdejong@tillsonburg.ca)>

**Cc:** David Martinello <[David.Martinello@oeb.ca](mailto:David.Martinello@oeb.ca)>; Susi Ahlborn <[Susi.Ahlborn@oeb.ca](mailto:Susi.Ahlborn@oeb.ca)>; Spencer Patterson <[Spencer.Patterson@oeb.ca](mailto:Spencer.Patterson@oeb.ca)>

**Subject:** RE: Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Good morning, Michael,

Regarding the responses to the follow-up questions submitted to the OEB on February 23, OEB staff has identified additional concerns outlined below. Could you please review and confirm your responses and update the Commodity Analysis Workform again, as necessary?

1. Tillsonburg stated that "The GA 2024 TAB and the Principal Adjustment TAB have both been updated to reflect billing using the 1<sup>st</sup> GA estimate, removing the discrepancies identified". Please confirm that Tillsonburg has changed its billing to customers in 2024 from 2<sup>nd</sup> estimated GA rates to 1<sup>st</sup> estimated GA rates.
2. Note 8 "Breakdown of Principal Adjustments included in last approved balance" on the

Commodity Analysis Workform is still not completed. Please note that all principal adjustments need to be filled in this note. When the principal adjustment does not need to be reversed, please select “NO” in the columns K and W respectively for Account 1588 and Account 1589 and provide the reasons in the next column.

Please feel free to reach out if you have any questions.

Thank you,  
Urooj

---

**From:** Urooj Iqbal

**Sent:** Wednesday, February 11, 2026 11:08 AM

**To:** [mdejong@tillsonburg.ca](mailto:mdejong@tillsonburg.ca)

**Cc:** David Martinello <[David.Martinello@oeb.ca](mailto:David.Martinello@oeb.ca)>; Susi Ahlborn <[Susi.Ahlborn@oeb.ca](mailto:Susi.Ahlborn@oeb.ca)>

**Subject:** Staff Follow-Up Questions – Tillsonburg Hydro Inc. 2026 IRM Application (Responses Due February 20)

Hi Michael,

As discussed earlier, please find attached the follow-up staff questions related to your 2026 IRM application.

If you have any questions as you prepare the responses and/or update the Commodity Analysis Workform, please feel free to reach out.

The responses are requested by **Friday, February 20, 2026**.

Thank you,

**Urooj Iqbal**

Advisor, Incentive Rate-Setting Mechanism, Operations Decision Support

2300 Yonge Street, 27<sup>th</sup> Floor, Toronto ON M4P 1E4 | [Tel:416-544-5190](tel:416-544-5190) | [OEB.ca](http://OEB.ca)



ONTARIO  
ENERGY  
BOARD

COMMISSION  
DE L'ÉNERGIE  
DE L'ONTARIO

