

ENWIN Utilities Ltd.
EB-2026-0035
September 29, 2026

Please note, ENWIN Utilities Ltd. (ENWIN Utilities) 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*.

Please note, OEB staff has attached an updated Rate Generator Model. Please use this version for any updates required.

Staff Question-1

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260812, Tab 3 Continuity Schedule, Cells BE36 and BJ36

Ref. 2: EB-2024-0019, Decision and Rate Order, pp. 7-14

Preamble:

As per Ref. 1

		2025						
Account Descriptions	Account Number	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments ¹ during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025
Group 1 Accounts								
LV Variance Account	1550				0	0		
Smart Metering Entity Charge Variance Account	1551	(39,119)	(178,831)		(112,947)	(12,818)	(2,722)	(11,495)
RSVA - Wholesale Market Service Charge ⁴	1580	(3,093,713)	(1,997,746)		(3,716,871)	(127,649)	(10,060)	(127,902)
Variance WMS – Sub-account CBR Class A ⁵	1580		0		0	0		0
Variance WMS – Sub-account CBR Class B ⁵	1580	780,943	263,428		1,495,825	12,383	26,710	10,361
RSVA - Retail Transmission Network Charge	1584	135,667	1,792,078		1,358,281	147,236	36,232	128,415
RSVA - Retail Transmission Connection Charge	1586	(1,316,896)	2,039,229		(1,943,036)	128,793	(41,653)	147,833
RSVA - Power ⁴	1588	714,617	(65,378)		755,349	23,005	12,066	11,825
RSVA - Global Adjustment ⁴	1589	(3,440,233)	981,400		(1,113,162)	170,627	21,072	137,314
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595	(28)	0		75,067	174,675	2,369	0
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595	(605,133)	0		(0)	285,746	1,887	0
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595	(2,912,606)	(2,579,158)		(333,448)	0	36,24	(301,494)
Disposition and Recovery/Refund of Regulatory Balances (2026) ³								

As per Ref. 2, the OEB approved

- Principal debit balance of \$2,816,411 and an interest balance of \$351,631
- Sub Account 1508 credit amount of \$287,388
- LRAM-eligible amount of \$14,955

Question(s):

- Please explain the calculations in Ref. 1 along with how it reconciles with Ref. 2. In case of any discrepancy, please update as necessary with an explanation.
- Please confirm if Ref. 1 includes LRAM-eligible amount.

Staff Question-2

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260812, Tab 3

Continuity Schedule, Cells BM37 and BN37

Ref. 2: EB-2025-0043, Decision and Rate Order, pp. 9-10, Table 6.1

Preamble:

As per snapshot below from Ref. 1, ENWIN Utilities has not entered any values for Cells BM37 and BN37.

C		D	BM	BN	BO	BP
			2026			
Account Descriptions	Account Number	Principal Disposition during 2026 - instructed by OEB	Interest Disposition during 2026 - instructed by OEB	Closing Principal Balances as of Dec 31, 2025 Adjusted for Disposition during 2026	Closing Interest Balances as of Dec 31, 2025 Adjusted for Disposition during 2026	
Group 1 Accounts						
LV Variance Account	1550			0	0	
Smart Metering Entity Charge Variance Account	1551	(73,828)	(3,652)	(39,119)	(393)	
RSVA - Wholesale Market Service Charge ⁵	1580	(623,157)	(19,407)	(3,093,713)	9,600	
Variance WMS – Sub-account CBR Class A ⁵	1580	0	0	0	0	
Variance WMS – Sub-account CBR Class B ⁵	1580	714,882	24,577	780,943	4,156	
RSVA - Retail Transmission Network Charge	1584	1,222,614	57,394	135,667	(2,341)	
RSVA - Retail Transmission Connection Charge	1586	(626,140)	(38,794)	(1,316,896)	(21,898)	
RSVA - Power ⁴	1588	40,732	12,465	714,617	10,781	
RSVA - Global Adjustment ⁴	1589	2,327,072	106,732	(3,440,233)	(52,347)	
Disposition and Recovery/Refund of Regulatory Balances (2023) ³	1595			75,067	177,044	
Disposition and Recovery/Refund of Regulatory Balances (2024) ³	1595			(0)	270,105	
Disposition and Recovery/Refund of Regulatory Balances (2025) ³	1595			(333,448)	133,273	
Disposition and Recovery/Refund of Regulatory Balances (2026) ³	1595					
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.				0	0	

Question(s):

- a) Please update the Rate Generator Model as per Ref. 2 for Cells BM37 and BN37.

Staff Question-3

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260812, Tab 3

Continuity Schedule, Cells BK35 and BK36

Ref. 2: EB-2025-0043, Responses to OEB Staff Questions, pp. 2-3

Preamble:

As per Ref. 1

ENWIN Utilities Ltd.
OEB Staff Questions
EB-2026-0035

C	D	BB	BC	BD	BE	BF	BG	BH	BI	BJ	BK	BL
Please refer to the footnotes for further instructions.												
2025												
Account Descriptions	Account Number	Closing Interest Amounts as of Dec 31, 2024	Opening Principal Amounts as of Jan 1, 2025	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments during 2025	Closing Principal Balance as of Dec 31, 2025	Opening Interest Amounts as of Jan 1, 2025	Interest Jan 1 to Dec 31, 2025	OEB-Approved Disposition during 2025	Interest Adjustments during 2025	Closing Interest Amounts as of Dec 31, 2025
Group 1 Accounts												
LV Variance Account	1550		0				0	0				
Smart Metering Entry Charge Variance Account	1551	(12,919)	(252,659)	(39,119)	(178,831)		(112,947)	(12,919)	(2,722)	(11,495)		(4,045)
RSVA - Wholesale Market Service Charge ⁸	1580	(127,649)	(2,620,904)	(3,093,713)	(1,997,740)		(3,716,871)	(127,649)	(10,960)	(127,902)		(9,807)
Variance WMS - Sub-account CBR Class A ⁵	1580	0	0	0	0	0	0	0	0	0	0	0
Variance WMS - Sub-account CBR Class B ⁵	1580	12,383	978,311	780,943	263,428		1,495,825	12,383	26,710	10,361		28,732
RSVA - Retail Transmission Network Charge	1584	147,236	3,014,691	135,667	1,792,078		1,358,281	147,236	36,232	128,415		55,053
RSVA - Retail Transmission Connection Charge	1586	128,793	1,413,089	(1,316,896)	2,039,229		(1,943,036)	128,793	(41,653)	147,833		(60,692)
RSVA - Power ⁶	1588	23,005		714,617	(65,378)		755,349	23,005	12,666	11,825		23,246
RSVA - Global Adjustment ⁶	1589	170,627	3,308,472	(3,440,232)	981,400		(1,113,162)	170,627	21,072	137,314		54,385
Disposition and Recovery/Refund of Regulatory Balances (2023) ⁷	1595	174,675		75,095	(28)	0	75,067	174,675	2,369	0	0	177,044
Disposition and Recovery/Refund of Regulatory Balances (2024) ⁷	1595	285,746	605,133	(605,133)	0	0	(0)	285,746	1,887	0	(17,520)	270,105
Disposition and Recovery/Refund of Regulatory Balances (2025) ⁷	1595	0	0	(2,912,606)	(2,579,158)	0	(333,448)	0	36,242	(301,494)	(204,462)	133,273
Disposition and Recovery/Refund of Regulatory Balances (2026) ⁷	1595											
Not to be disposed of until two years after rate rider has expired and that balance has been audited. Refer to the Filing Requirements for disposition eligibility.												
		0	0	0	0		0	0	0			

OEB staff notes that in Ref. 2, ENWIN Utilities has shared its rationale for interest adjustments.

Question(s):

- a) Please confirm if the rationale for Ref. 1 is the same as provided in Ref. 2. If not please provide an explanation for the same.

Staff Question-4

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260929, Tab 3 Continuity Schedule

Preamble:

On September 14, 2026, the OEB published Q4 2026 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

- a) Please update Tab 3 (Continuity Schedule) as necessary to reflect the Q4 2026 OEB-prescribed interest rate of 2.87%.

Staff Question-5

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260812, Tab 4 Billing Det. for Def-Var

Preamble:

As per Ref. 1, the 1595 Recovery Proportion (2023) are as below:

A	B	C	D	E	F	G	H	I	J	K	O
Rate Class	Unit	Total Metered kWh	Total Metered kW	Metered kWh for Non-RPP Customers (excluding WMP)	Metered kW for Non-RPP Customers (excluding WMP)	Metered kWh for Wholesale Market Participants (WMP)	Metered kW for Wholesale Market Participants (WMP)	Total Metered kWh less WMP consumption (if applicable)	Total Metered kW less WMP consumption (if applicable)	Account 1509 Allocation (\$ distribution revenue from last COS)	1595 Recovery Proportion (2023) ¹
RESIDENTIAL SERVICE CLASSIFICATION	kWh	665,624,609	0	6,425,156	0			665,624,609	0		47%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	kWh	265,965,453	0	38,427,470	0			265,965,453	0		11%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	kW	846,283,097	2,161,712	717,261,845	1,841,392	9,387,476	31,724	836,895,620	2,129,988		5%
LARGE USE - REGULAR SERVICE CLASSIFICATION	kW	198,689,580	353,468	95,689,228	180,002	103,000,352	173,466	95,689,228	180,002		28%
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	kW	211,825,836	390,293	126,190,425	248,279	85,635,411	142,014	126,190,425	248,279		9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	kWh	2,343,384	0	2,211,082	0			2,343,384	0		0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	kW	677,957	1,891	37,619	105			677,957	1,891		0%
STREET LIGHTING SERVICE CLASSIFICATION	kW	6,683,677	19,213	6,665,244	19,160			6,683,677	19,213		0%
Total		2,198,093,593	2,926,576	992,908,068	2,288,938	198,023,239	347,204	2,000,070,354	2,579,373		100%

Question(s):

- Please explain and confirm the basis of the allocation in the 1595 Recover Proportion (2023) in Ref. 1.
- In case of any discrepancy, please update as necessary with an explanation.

Staff Question-6

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260929

Question(s):

- In the instance the OEB releases any updated rates/charges (e.g., 2027 preliminary Uniform Transmission Rates) before ENWIN Utilities provides its responses to OEB staff's questions, please update the Rate Generator Model, as applicable. If any updates are made, please identify the rate and/or charge that have been updated.

Staff Question-7

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260929, Tab 21 Bill Impacts

Preamble:

In Ref. 1, OEB staff has updated Cells I328 & I329 (Dedicated Transformer Station Service Classification). Previously, both the Network and Line Connection Rates were flowing into Cell I329. This has been split to show in their respective Cells.

Question(s):

- Please confirm the accuracy of the update and that it is flowing through correctly.

Staff Question-8

Ref. 1: OEB Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 (Accounting Guidance), April 28, 2025

Ref. 2: Updated Illustrative Commodity Model, April 28, 2025

The OEB issued final updates to the Accounting Guidance and the updated Illustrative Commodity Model related to the implementation of the Independent Electricity System Operator (IESO)'s Market Renewal Program (MRP), effective May 1, 2025. Page 11 of Reference 1 states that:

In Tab "Variances in ac 1588" of the updated Illustrative Commodity Model, two new tables are added to quantify the energy variances that are included in Account 1588 for records-keeping purposes. While the quantification tables are not required to be filed with the OEB at this time, these tables assist the distributors in explaining the 1% threshold test in Account 1588.

Reference 2 introduced two new reconciliation tables under the "Variances in ac 1588" tab to quantify energy cost variances arising from the implementation of MRP. In Page 11 of Reference 1, the OEB stated that these tables are intended for record-keeping purposes and are not required to be filed with the OEB. However, these two reconciliation tables may assist the distributors in explaining the 1% threshold test in Account 1588 where applicable.

Question(s):

- a) Has ENWIN Utilities utilized Table 42 and/or 43 of Ref. 2 to track or quantify the MRP-related energy variances recorded in Account 1588?
 - i. If so, please explain whether the variances recorded in Table 42 and Table 43 were material in 2025, respectively. Please provide the corresponding quantum of the variances if the variance(s) are material.
 - ii. If not, please explain why not.