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BY EMAIL

October 1, 2026

Ritchie Murray
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Ritchie Murray:

**Re: Newmarket-Tay Power Distribution Ltd. (Newmarket-Tay Power Distribution)
2027 Distribution Rate Application
Ontario Energy Board (OEB) File Number: EB-2026-0058**

In accordance with Procedural Order No. 1, please find attached the OEB staff interrogatories in the above proceeding. The applicant has been copied on this filing.

Newmarket-Tay Power Distribution's responses to interrogatories are due by October 15, 2026.

Any questions relating to this letter should be directed to Narisa Jotiban at 416-440-7664 or Narisa.Jotiban@oeb.ca. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Narisa Jotiban
Digitally signed by Narisa
Jotiban
Date: 2026.10.01 10:45:48
-04'00'

Narisa Jotiban
Senior Advisor, Distribution Rates & Economics

Encl.

**OEB Staff Interrogatories
Newmarket-Tay Power Distribution Ltd.
EB-2026-0058**

Please note, Newmarket-Tay Power Distribution Ltd. (Newmarket-Tay Power Distribution) is responsible for ensuring that all documents it files with the Ontario Energy Board (OEB), including responses to OEB staff interrogatories 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 Interrogatory-1

Ref 1: 2027 Rate Generator Model NTRZ, 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 Interrogatory-2

Ref 1: [2026 Rate Generator Model NTRZ](#), Tab 3, Continuity Schedule (December 11, 2025)

Ref 2: 2027 Rate Generator Model NTRZ, Tab 3, Continuity Schedule

Preamble:

In reference 1, cell BG36 shows the closing principal balance amount of \$1,344,105 while cell BL36 shows the closing interest amount of \$524,599 for Account 1595 (2024) as of December 31, 2024.

In reference 2, cell BC35 shows the opening principal balance amount of \$2,225,375 while cell BH35 shows the opening interest amount of \$ 103,726 for Account 1595 (2024) as of January 1, 2025.

Question(s):

- a) Please explain the variances between the closing balance and closing interest in reference 1 and the opening principal balance and the opening interest in reference 2, respectively. Please reconcile the differences and revise the evidence as required.

Staff Interrogatory-3

Ref 1: 2027 Rate Generator Model NTRZ, Tab 4. Billing Det. For Def-Var, Column N

Preamble:

In reference 1, Newmarket-Tay Power Distribution provided the allocation percentages by rate class for Account 1595 (2022).

OEB staff was unable to validate the allocation percentages for Account 1595 (2022).

OEB staff notes that the allocation percentage for the residential rate class shows a negative value (-9%).

OEB staff also notes that these allocation percentages should be derived from the information used to originally establish the rate riders (i.e., from the 2022 IRM application).

Question(s):

- a) Please explain why the allocation percentage for the residential rate class is negative.
- b) Were allocation percentages in reference 1 derived from the information used to originally establish rate riders in the 2022 IRM application?
 - i. If yes, please provide supporting calculations, as well as the sources of information (e.g., EB number, filing date, file name, tab, column, etc.) used to determine the allocation percentages in column N.
 - ii. If no, please revise column N to reflect the information used to establish rate riders in the 2022 IRM application and provide the sources of that information (e.g., EB number, filing date, file name, tab, column, etc.).

Staff Interrogatory-4

Ref 1: 2027 Rate Generator Model NTRZ, Tab 6. Class A Consumption Data

Ref 2: 2027 Commodity Accounts Analysis Workform, Tab GA 2025

Preamble:

In reference 1, OEB staff calculated the sum of the Class A consumption data for 2025 in kWh and kW in tables 3a and 3b to be 121,756,051 kWh (cells G30 + G33 + G36 + G492) and 5,149 kW (cells G31 + G34 + G37), respectively.

OEB staff notes the following:

- In reference 1, cell G493 which represents kW data is left blank.
- The total consumption figures of 121,756,051 kWh and 5,149 kW in reference 1 do not reconcile with the 2025 Reporting and Record-Keeping Requirement data which are 121,775,090 kWh and 264,249 kW respectively.
- In reference 2, Newmarket-Tay Power Distribution provided the non-RPP Class A consumption value of 121,775,090 kWh for 2025 which reconciles with the 2025 RRR data.

Question(s):

- a) Please explain why there is no kW value reported in cell G493. Please revise the evidence as required.
- b) Please explain the variances between the total Class A consumption data in reference 1 (121,756,051 kWh and 5,149 kW) and the figures noted by OEB staff in the preamble (121,775,090 kWh and 264,249 kW). Please revise the evidence as required.

Staff Interrogatory-5

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

Preamble:

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 Newmarket-Tay Power Distribution utilized Table 42 and/or 43 of reference 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.

Staff Interrogatory-6

Question(s):

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