

**Grimsby Power Incorporated
EB-2026-0044
September 22, 2026**

Please note, Grimsby Power Incorporated (Grimsby Power) 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*.

Staff Question-1

Ref: Rate Generator Model, 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%.

GPI Response

- a) GPI has updated its projected interest calculation to reflect the prescribed interest rate of 2.87% for Q4 2026. As a result of this interest rate adjustment, projected interest has increased by \$51.72, from \$1,635.06 to \$1,686.78.

Tab 3 (Continuity Schedule) has been updated.

		Interest Rate # of days	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	2.55%	Total Projected Interest
			31	28	31	30	31	30	31	31	31	30	31	30	31	30	31	
Group 1 Accounts	Account Number	Closing Principal Balances as of Dec 31, 2025 Adjusted for Disposition during 2026	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec				
LV Variance Account	1550	-\$ 245,665.22	-\$ 532.05	-\$ 480.56	-\$ 532.05	-\$ 514.89	-\$ 532.05	-\$ 514.89	-\$ 532.05	-\$ 532.05	-\$ 514.89	-\$ 598.82	-\$ 579.50	-\$ 598.82	-\$ 6,462.61			
Smart Metering Entity Charge Variance Account	1551	-\$ 4,590.48	-\$ 9.94	-\$ 8.98	-\$ 9.94	-\$ 9.62	-\$ 9.94	-\$ 9.62	-\$ 9.94	-\$ 9.94	-\$ 9.62	-\$ 11.19	-\$ 10.83	-\$ 11.19	-\$ 120.76			
RSVA - Wholesale Market Service Charge5	1580	-\$ 289,507.90	-\$ 627.00	-\$ 566.33	-\$ 627.00	-\$ 606.78	-\$ 627.00	-\$ 606.78	-\$ 627.00	-\$ 627.00	-\$ 606.78	-\$ 705.69	-\$ 682.92	-\$ 705.69	-\$ 7,615.96			
Variance WMS - Sub-account CBR Class B5	1580	\$ 103,932.43	\$ 225.09	\$ 203.31	\$ 225.09	\$ 217.83	\$ 225.09	\$ 217.83	\$ 225.09	\$ 225.09	\$ 217.83	\$ 253.34	\$ 245.17	\$ 253.34	\$ 2,734.11			
RSVA - Retail Transmission Network Charge	1584	\$ 39,883.03	\$ 86.38	\$ 78.02	\$ 86.38	\$ 83.59	\$ 86.38	\$ 83.59	\$ 86.38	\$ 86.38	\$ 83.59	\$ 97.22	\$ 94.08	\$ 97.22	\$ 1,049.19			
RSVA - Retail Transmission Connection Charge	1586	-\$ 5,656.12	-\$ 12.25	-\$ 11.06	-\$ 12.25	-\$ 11.85	-\$ 12.25	-\$ 11.85	-\$ 12.25	-\$ 12.25	-\$ 11.85	-\$ 13.79	-\$ 13.34	-\$ 13.79	-\$ 148.79			
RSVA - Power4	1588	\$ 244,028.68	\$ 528.51	\$ 477.36	\$ 528.51	\$ 511.46	\$ 528.51	\$ 511.46	\$ 528.51	\$ 528.51	\$ 511.46	\$ 594.83	\$ 575.64	\$ 594.83	\$ 6,419.56			
RSVA - Global Adjustment4	1589	\$ 183,149.69	\$ 396.66	\$ 358.27	\$ 396.66	\$ 383.86	\$ 396.66	\$ 383.86	\$ 396.66	\$ 396.66	\$ 383.86	\$ 446.43	\$ 432.03	\$ 446.43	\$ 4,818.04			
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	\$ 38,546.03	\$ 83.48	\$ 75.40	\$ 83.48	\$ 80.79	\$ 83.48	\$ 80.79	\$ 83.48	\$ 83.48	\$ 80.79	\$ 93.96	\$ 90.93	\$ 93.96	\$ 1,014.01			
															Total			\$ 1,686.78

Staff Question-2

Ref: Rate Generator Model, Tab 1, Information Sheet

Preamble:

The input box has on Tab 1, Information Sheet, row 53 item 7 has been left blank.

7. Retail Transmission Service Rates: Grimsby Power Incorporated is:	Partially Embedded	Within	
			(If necessary, enter all host-distributors' names in the above green shaded cell.)

Question(s):

- a) Please confirm OEB staff have update Tab 1 (Information Sheet), row 53, item 7, for the correct distributor that Grimsby Power is partially embedded within. If not, please update the Rate Generator Model as necessary.

GPI Response

- a) GPI confirms that we are partially embedded with Hydro One Networks Inc.

Staff Question-3

Ref: Rate Generator Model, Tab 1. Information Sheet and Tab 6. Class A Consumption Data

On Tab 1. Information Sheet, Grimsby Power indicates that it had Class A customers in 2025, see screenshot below:

5. Did you have any Class A customers at any point during the period that the Account 1589 balance accumulated (i.e. from the year the balance selected in #2 above to the year requested for disposition)?

Yes

6. Did you have any Class A customers at any point during the period where the balance in Account 1580, Sub-account CBR Class B accumulated (i.e. from the year selected in #3 above to the year requested for disposition)?

Yes

Question(s):

- a) Please input the number of Class A customers and consumption data on Tab. 6 Class A Consumption, see screenshot below.

3b Enter the number of rate classes in which there were customers who were Class A for the full year during the period the Account 1589 GA or Account 1580 CBR B balance accumulated (i.e. from the year after the balance was last disposed per #1a/1b above to the current year requested for disposition).

In the table, enter the total Class A consumption for full year Class A customers in each rate class for each year, including any transition customer's consumption identified in table 3a above that were Class A customers for the full year before/after the transition year (E.g. if a customer transitioned from Class B to A in 2021, exclude this customer's consumption for 2021 but include this customer's consumption in 2022 as they were a Class A customer for the full year).

Rate Classes with Class A Customers - Billing Determinants by Rate Class			
	Rate Class		2025

- b) If Grimsby Power did not have Class A customers in 2025, please update Tab 1. Information Sheet to No.

GPI Response

- a) GPI had Class A customers in 2025. Tab 6 has been updated to reflect the number of rate classes that included Class A customers for the full year. The associated consumption and demand data for these customers have also been added to Tab 6.
- b) See response to a) above.

Staff Question-4

Ref: Commodity Account Analysis Workform, Tab GA 2025

On Tab GA 2025 in the Commodity Account Analysis Workform Grimsby Power input the kWh's reported in the first screenshot below. However, the kWh's reported in the RRR are different, please see the second screenshot below.

Screenshot 1

	A	B	C	D	E	F	G	H
1	 Ontario Energy Board							
2								
3								
4								
5								
6	Commodity Accounts Analysis Workform							
7								
8								
9								
10								
11								
12	Note 2 Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)							
13	Year		2025					
14	Total Metered excluding WMP	C = A+B	264,530,858	kWh	100%			
15	RPP	A	127,682,238	kWh	48.3%			
16	Non RPP	B = D+E	136,848,619	kWh	51.7%			
17	Non-RPP Class A	D	10,577,007	kWh	4.0%			
18	Non-RPP Class B	E	126,271,613	kWh	47.7%			
19	*Non-RPP Class B consumption reported in this table is not expected to directly agree with the Non-RPP Class B Including Loss Adjusted Billed Consumption in the GA Analysis of Expected Balance table below. The difference should be equal to the loss factor.							

Screenshot 2

Note 2 Consumption Data Excluding for Loss Factor (Data to agree with RRR as applicable)

Year		2025	
Total Metered excluding WMP	C = A + B	261,326,518	kWh
RPP	A	124,477,899	kWh
Non RPP	B = D + E	136,848,619	kWh
Non-RPP Class A	D	10,577,007	kWh
Non-RPP Class B	E	126,271,613	kWh

Question(s):

- a) Please confirm for OEB staff if the kWh's input in the Commodity Accounts Analysis Workform are correct. If they are, please update your RRR filings. Otherwise, please update your Commodity Accounts Analysis Workform and re-submit it to the OEB through RESS.

GPI Response

- a) The 264,530,858 reported in the Commodity Accounts Analysis Workform included Wholesale Market Participant (WMP) volumes. GPI has revised the Total Metered Excluding WMP value to 261,361,518 to properly exclude WMP volumes in the Commodity Accounts Analysis Workform. As a result of this correction, no updates to the RRR filings are required.

Staff Question-5

Ref: Rate Generator Model, Tab 3. Continuity Schedule and Managers Summary p. 13

The Managers Summary on p. 13 explains the reason for the \$129,372 variance in Tab 3. Continuity Schedule see below stating:

“GPI has added a principal adjustment for 2025 to account for a difference between unbilled and actual revenue for 2025. In December 2025 the unbilled revenue was \$129,372 lower than the actual revenue. This principal adjustment was added to cell BF28 of the Continuity Schedule (Tab 3 of the Rate Generator model) which reduces the total claim amount. This adjustment created a variance between the 2.1.7 RRR Balance and the 2025 Balance.”

Question(s):

- a) Please update Grimsby Power's 2.1.7 RRR filing for the \$129,372 adjustment to the 1588 account balance and notify your OEB staff case manager once completed to have the IRM Rate Generator Model updated.

GPI Response

- a) After further review, GPI determined that the \$129,372 variance related to unbilled revenue was addressed through the annual true-up recorded in December; therefore, a principal adjustment is not required and has been removed from Tab 3 Continuity Schedule.

Following an analysis of reconciling items listed in Note 7b, GPI concluded that the variance in Account 1588 is primarily attributable to line losses and the difference between retail and wholesale DAM, OZP, and LFDA pricing. The contribution of the DAM, OZP, and LFDA pricing variance to the Account 1588 balance is discussed further in the response to Staff Question 6 below.

GPI reviewed Table 40 from the Commodity Model and identified unaccounted-for energy as a contributing factor to the Account 1588 balance. As illustrated in the table below, the unaccounted-for energy contributed to Grimsby Power's Account 1588 balance exceeding the $\pm 1\%$ threshold in 2025. Accordingly, GPI has included the associated amount of \$254,718 in Note 7b of the Account 1588 tab within the Commodity Accounts Analysis Workform.

			Quantity	Price	Total	Explanation
Jan-25	Class B - RPP	Volume Variance	145,106	\$ 0.0995	\$ 14,434	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	125,699	\$ 0.0701	\$ 8,817	Retail vs Wholesale Volume Variance - (UFE differences)
Feb-25	Class B - RPP	Volume Variance	554,251	\$ 0.0981	\$ 54,376	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	551,975	\$ 0.0751	\$ 41,434	Retail vs Wholesale Volume Variance - (UFE differences)
Mar-25	Class B - RPP	Volume Variance	(381,065)	\$ 0.0974	\$ 37,122	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	(390,912)	\$ 0.0562	\$ 21,952	Retail vs Wholesale Volume Variance - (UFE differences)
Apr-25	Class B - RPP	Volume Variance	195,309	\$ 0.0987	\$ 19,270	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	199,759	\$ 0.0340	\$ 6,792	Retail vs Wholesale Volume Variance - (UFE differences)
May-25	Class B - RPP	Volume Variance	179,920	\$ 0.0979	\$ 17,617	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	195,760	\$ 0.0321	\$ 6,275	Retail vs Wholesale Volume Variance - (UFE differences)
Jun-25	Class B - RPP	Volume Variance	64,886	\$ 0.0999	\$ 6,483	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	64,303	\$ 0.0592	\$ 3,807	Retail vs Wholesale Volume Variance - (UFE differences)
Jul-25	Class B - RPP	Volume Variance	217,903	\$ 0.1007	\$ 21,951	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	223,371	\$ 0.0845	\$ 18,876	Retail vs Wholesale Volume Variance - (UFE differences)
Aug-25	Class B - RPP	Volume Variance	421,763	\$ 0.0986	\$ 41,578	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	410,221	\$ 0.0775	\$ 31,772	Retail vs Wholesale Volume Variance - (UFE differences)
Sep-25	Class B - RPP	Volume Variance	312,662	\$ 0.1000	\$ 31,262	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	350,336	\$ 0.0491	\$ 17,202	Retail vs Wholesale Volume Variance - (UFE differences)
Oct-25	Class B - RPP	Volume Variance	186,868	\$ 0.0990	\$ 18,503	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	192,247	\$ 0.0692	\$ 13,304	Retail vs Wholesale Volume Variance - (UFE differences)
Nov-25	Class B - RPP	Volume Variance	(5,170)	\$ 0.1259	\$ 651	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	(5,046)	\$ 0.0724	\$ 365	Retail vs Wholesale Volume Variance - (UFE differences)
Dec-25	Class B - RPP	Volume Variance	(263,781)	\$ 0.1277	\$ 33,685	Retail vs Wholesale Volume Variance - (UFE differences)
	Class B - Non-RPP	Volume Variance	(246,836)	\$ 0.1023	\$ 25,262	Retail vs Wholesale Volume Variance - (UFE differences)
Total					\$ 254,718	

Staff Question-6

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 Grimsby Power 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.
- b) Please explain whether MRP-related activities recorded in Account 1588 contributed to Grimsby Power's Account 1588 balance exceeding the +/-1% threshold test in 2025.
 - i. If yes, please provide a detailed explanation and the applicable completed reconciliation Tables 42 and/or Table 43 from Reference 2 corresponding to the material variances identified in part a) i).

GPI Response

a) GPI has utilized Table 42 and 43 to track and quantify the difference between the preliminary DAM OZP & LFDA and the amount billed by the IESO.

i. The table below shows the variances from May 2025 to December 2025.

Difference between preliminary DAM OZP & LFDA and amount billed by IESO - Non-RPP

Month		Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference
May-25	Non-RPP	0.0321	0.0320	-0.0001	10,366,386	-\$ 922
Jun-25	Non-RPP	0.0592	0.0590	-0.0002	12,575,138	-\$ 2,415
Jul-25	Non-RPP	0.0845	0.0843	-0.0002	16,969,173	-\$ 3,325
Aug-25	Non-RPP	0.0775	0.0772	-0.0002	13,970,624	-\$ 3,189
Sep-25	Non-RPP	0.0491	0.0490	-0.0001	12,308,731	-\$ 1,503
Oct-25	Non-RPP	0.0692	0.0691	-0.0001	10,576,629	-\$ 1,500
Nov-25	Non-RPP	0.0724	0.0722	-0.0002	10,218,927	-\$ 2,119
Dec-25	Non-RPP	0.1023	0.1020	-0.0003	11,540,204	-\$ 4,019
Total						-\$ 18,993

Difference between estimated DAM OZP & LFDA and amount billed by IESO - Embedded Generation

		Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices	Difference	kWh Volumes	\$ Price Difference
May-25	Embedded generation	0.0228	0.0228	0.0000	842,092	-\$ 4
Jun-25	Embedded generation	0.0536	0.0539	0.0002	677,291	\$ 149
Jul-25	Embedded generation	0.0788	0.0791	0.0003	831,065	\$ 218
Aug-25	Embedded generation	0.0667	0.0668	0.0000	775,547	\$ 34
Sep-25	Embedded generation	0.0513	0.0515	0.0002	754,969	\$ 181
Oct-25	Embedded generation	0.0557	0.0577	0.0021	748,651	\$ 1,557
Nov-25	Embedded generation	0.0819	0.0820	0.0001	743,716	\$ 107
Dec-25	Embedded generation	0.0883	0.0883	-0.0001	567,350	-\$ 29
Total						\$ 2,213

Total Difference for Reconciliation Purposes	-\$ 16,780
---	-------------------

ii. See i) above and the screenshots of Table 42 and 43 below.

Non-RPP Variance Day 4 June 2025 due to customer billings at preliminary pricing and purchases at IESO billed price May 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
		Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	
Non-RPP		0.0321	0.0320	-0.0001	10,366,386	\$ (922.30)	Positive = A/R Negative = A/P
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
		Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	
Embedded generation		0.0228	0.0228	0.0000	842,092	\$ (3.97)	Positive = A/R Negative = A/P
Non-RPP Variance Day 4 July 2025 due to customer billings at preliminary pricing and purchases at IESO billed price June 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
		Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	
Non-RPP		0.0592	0.0590	-0.0002	12,575,138	\$ (2,414.60)	Positive = A/R Negative = A/P
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
		Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	
Embedded generation		0.0536	0.0539	0.0002	677,291	\$ 148.60	Positive = A/R Negative = A/P

Non-RPP Variance Day 4 August 2025 due to customer billings at preliminary pricing and purchases at IESO billed price July 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
	Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Non-RPP	0.0845	0.0843	-0.0002	16,969,173	\$ (3,324.66)		
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
	Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Embedded generation	0.0788	0.0791	0.0003	831,065	\$ 218.03		
Non-RPP Variance Day 4 September 2025 due to customer billings at preliminary pricing and purchases at IESO billed price August 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
	Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Non-RPP	0.0775	0.0772	-0.0002	13,970,624	\$ (3,189.13)		
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
	Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Embedded generation	0.0667	0.0668	0.0000	775,547	\$ 33.83		
Non-RPP Variance Day 4 October 2025 due to customer billings at preliminary pricing and purchases at IESO billed price September 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
	Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Non-RPP	0.0491	0.0490	-0.0001	12,308,731	\$ (1,503.29)		
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
	Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Embedded generation	0.0513	0.0515	0.0002	754,969	\$ 181.29		

Non-RPP Variance Day 4 November 2025 due to customer billings at preliminary pricing and purchases at IESO billed price October 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
	Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Non-RPP	0.0692	0.0691	-0.0001	10,576,629	\$ (1,500.02)		
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
	Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Embedded generation	0.0557	0.0577	0.0021	748,651	\$ 1,557.20		
Non-RPP Variance Day 4 December 2025 due to customer billings at preliminary pricing and purchases at IESO billed price November 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
	Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Non-RPP	0.0724	0.0722	-0.0002	10,218,927	\$ (2,119.44)		
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
	Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Embedded generation	0.0819	0.0820	0.0001	743,716	\$ 106.70		
Non-RPP Variance Day 4 January 2026 due to customer billings at preliminary pricing and purchases at IESO billed price December 2025							
Table 42: Difference between preliminary DAM OZP & LFDA and amount billed by IESO for CT 1115 - Non-RPP (For reconciliation purposes)							
	Preliminary Settlement OZP & LFDA Average Price	IESO Billed OZP & LFDA Average Price	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Non-RPP	0.1023	0.1020	-0.0003	11,540,204	\$ (4,019.10)		
Embedded Generation variance Day 4 March 2026 due to payments made at preliminary pricing and purchases at IESO billed price							
Table 43: Difference between estimated DAM OZP & LFDA and amount billed by IESO for CT 1115 - Embedded Generation (For reconciliation purposes)							
	Total Estimated Average Preliminary Price	Updated Average Price Based on IESO Invoiced Prices *	Difference	kWh Volumes	\$ Price Difference	Positive = A/R Negative = A/P	
Embedded generation	0.0883	0.0883	-0.0001	567,350	\$ (28.87)		

- b) Although the total amount is not material, MRP activities did contribute to GPI's account 1588 balance exceeding the +/-1% threshold test for 2025. The (\$16,780) had been added as a reconciling item in Note 7b of tab account 1588 of the Commodity Accounts Analysis Workform.

Using both unaccounted-for energy and MRP activities as reconciling items, totaling \$271,498, the resulting Account 1588 balance represents 0.5% of Account 4705. Accordingly, the balance falls within the $\pm 1\%$ threshold test.

Staff Question-7

Question(s):

- a) In the instance the OEB releases any updated rates/charges (e.g., 2027 preliminary Uniform Transmission Rates) before Grimsby Power 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.

GPI Response

- a) As of the date these responses were filed, the OEB had not released any decision on updated Uniform Transmission rates or charges. Accordingly, the Rate Generator Model has not been updated to reflect any such changes.