Westario Power Inc.
EB-2026-0077
September 29, 2026

Please note, Westario Power Inc. (Westario 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%.

Staff Question-2

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 Ilustrative 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 Westario 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.

Staff Question-3

Question(s):

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

Staff Question-4

Ref. 1: Rate Generator Model, Tab 3, Continuity Schedule
Ref. 2: EB-2026-0077, Westario Power Inc. 2027 IRM Application, p. 19

Question(s):

a) Cells located in rows 28 “RSVA – Power” and 29 “RSVA – Global Adjustment” and column BX indicating a need for an explanation in the Manager ’s Summary, which contradicts the information from the application, page 19. Please correct or explain.

Staff Question-5

Ref: Rate Generator Model, Tab 4, Billing Det. For Def-Var

	EB-2025-0002	EB-2025-0002	EB-2026-0077
	2026 IRM RGM Tab 4, column C, metered kWh	Ratio of kWh	2027 IRM 1595 Recovery Proportion (2023)
RESIDENTIAL SERVICE CLASSIFICATION	193,947,189	0.4429	0.4566
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	74,472,836	0.1701	0.1723
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	166,883,726	0.3811	0.3660
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	220,105	0.0005	0.0001
SENTINEL LIGHTING SERVICE CLASSIFICATION	19,038	0.0000	0.0050
STREET LIGHTING SERVICE CLASSIFICATION	2,323,732	0.0053	0.0000
Total	**437,866,626**	**1.0000**	**1.0005**

Question(s):

a) Column O, 1595 Recovery Proportion (2023), does sum to 100% or match the values utilized in the last application as shown in the table above. Please correct or explain.

Staff Question-6

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

Question(s):

a) Please enter the appropriate Rate Class in cell D492.