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October 15, 2026

via RESS

Mr. Ritchie Murray, Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, Ontario M4P 1E4
Registrar@oeb.ca

Re: NT Power Interrogatory Responses (EB-2026-0058)

Dear Mr. Murray,

Pursuant to Procedural Order No. 1 dated October 1, 2026, please find enclosed NT Power's responses to the interrogatories (IRs), including:

- Complete copy of the responses in PDF form
- Attachment 1 – IRR: Newmarket-Tay Rate Zone Rate Generator Model
- Attachment 2 – IRR: Midland Rate Zone Rate Generator Model

Should you have any questions regarding this matter, please do not hesitate to contact the undersigned.

Sincerely,



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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%.

Response:
The NTRZ IRM Rate Generator Model has been adjusted to reflect the Q4 2026 prescribed interest rate. The tariff in tab 20 of the MRZ IRM Rate Generator Model has been updated to reflect updated Group 1 rate riders resulting from the update to the Q4 2026 prescribed interest rate.

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.

Response:
a) The variance between the 1595 (2024) closing principal and interest balances in the 2026 IRM and the 1595 (2024) opening balances in the 2027 IRM was due to an oversight, where the incorrect balance was used as the opening balances in the 2027 IRM Rate Generator Model. The closing balances in the 2026 IRM are the correct balances. The 2027 IRM Rate Generator Model has been revised to reflect the correct opening balances, so that it agrees to the 2024 closing balances in the 2026 IRM.

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.).

Response:

a) The allocation percentage for the Residential rate class is negative because the net balance allocated to the Residential rate class as shown response to part b below is a credit. The allocation is calculated based on the consolidated Newmarket-Tay (NTRZ) and Midland (MRZ) account balances disposed in the 2022 IRM. The credit balance allocated to the Residential rate class results from the sum of the credit balances in Accounts 1551, 1580, 1584, 1586, and 1588 exceeding the debit balances in the remaining accounts. As the allocation percentage is based on the net allocated balance, a negative net balance produces a negative allocation percentage.

b) Yes.
    i) The allocation percentages were calculated using the combined results from the 2022 IRM (EB-2021-0044) NTRZ and MTRZ IRM Rate Generators (tabs 5, 6.1, 6.2) issued by the OEB on March 24, 2022. Balances by rate class were aggregated across both rate zones before determining the allocation. See the calculation below. In reviewing the calculation, NT Power noted that the allocation for Account 1580, CBR Class B was inadvertently omitted from the calculation. The calculation below has been revised to include Account 1580, CBR Class B. The allocation for

1595 (2022) has been updated in the NTRZ IRM Rate Generator Model and the tariff in the tab 20 of the MRZ IRM Rate Generator Model reflects the rate riders from the updated NTRZ IRM Rate Generator Model.

Rate class	Total 2022 Balance allocation	Percentage of allocation
Residential	($128,200)	-12%
GS<50 kW	$186,556	17%
GS>50 kW	$1,028,330	94%
UMSL	$1,438	0%
Sentinel	($91)	0%
Street Lighting	$7,897	1%
Total	**$1,095,930**	**100%**

NTP	1550	1551	1580	1584	1586	1588	1595	1568	1589	1580 CBR Class B	Total
Residential	234,622	(4,500)	(143,858)	(36,559)	(56,837)	(114,678)	838	0	20,202	(27,429)	**(128,200)**
GS<50 kW	87,564	(1,406)	(43,147)	(8,724)	(13,858)	(14,698)	451	140,299	48,002	(7,925)	**186,556**
GS>50 kW	383,162	0	(150,874)	(22,963)	(37,900)	21,351	8,697	295,007	549,439	(17,590)	**1,028,330**
UMSL`	1,372	0	(414)	(14)	(34)	469	8	0	119	(67)	**1,438**
Sentinel	16	0	(26)	(10)	(15)	(52)	3	0	0	(6)	**(91)**
Street Lighting	2,233	0	(1,241)	(288)	(452)	(751)	95	0	8,534	(233)	**7,897**
Total	**708,968**	**(5,907)**	**(339,561)**	**(68,559)**	**(109,096)**	**(108,359)**	**10,092**	**435,306**	**626,296**	**(53,250)**	**1,095,930**

NTRZ	1550	1551	1580	1584	1586	1588	1595	1568	1589	1580 CBR Class B	Total
Residential	72,180	41,582	(118,789)	(46,030)	(69,478)	(233,945)	789	0	17,704	(24,780)	**(360,767)**
GS<50 kW	19,870	4,071	(32,700)	(12,671)	(19,126)	(64,400)	242	156,947	42,259	(6,821)	**87,670**
GS>50 kW	65,088	0	(103,529)	(41,508)	(62,651)	(203,891)	359	232,391	505,789	(15,321)	**376,728**
UMSL	135	0	(223)	(86)	(130)	(439)	3	0	0	(47)	**(787)**
Sentinel	16	0	(26)	(10)	(15)	(52)	3	0	0	(6)	**(91)**
Street Lighting	601	0	(989)	(383)	(579)	(1,949)	46	0	7,875	(206)	**4,416**
Total	**157,891**	**45,652**	**(256,257)**	**(100,689)**	**(151,979)**	**(504,676)**	**1,442**	**389,338**	**573,627**	**(47,181)**	**107,169**

MTRZ	1550	1551	1580	1584	1586	1588	1595	1568	1589	1580 CBR Class B	Total
Residential	162,441	(46,082)	(25,069)	9,471	12,641	119,267	49	0	2,498	(2,649)	**232,567**
GS<50 kW	67,694	(5,477)	(10,447)	3,947	5,268	49,702	208	(16,648)	5,743	(1,104)	**98,885**
GS>50 kW	318,073	0	(47,345)	18,545	24,752	225,242	8,338	62,616	43,650	(2,269)	**651,603**
UMSL	1,236	0	(191)	72	96	908	5	0	119	(20)	**2,226**
Street Lighting	1,632	0	(252)	95	127	1,198	49	0	659	(27)	**3,481**
Total	551,076	(51,559)	(83,304)	32,130	42,883	396,317	8,650	45,968	52,669	(6,069)	988,762

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.

Response:

a) The kW was inadvertently omitted. The NTRZ IRM Rate Generator Model has been updated with the kW. The tariff in tab 20 of the MRZ IRM Rate Generator Model reflects the results of this update.
b) The variances are due to a slightly different methodology used to obtain the account level Class A consumption data than the methodology used to derive Class A consumption reported in the 2025 RRR. The data has since been revised to align with the reported consumption information. The tariff in tab 20 of the MRZ IRM Rate Generator Model reflects the results of this update.

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 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 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.

Response:
a) No, NT Power does not utilize Tables 42 and 43 of the updated Illustrative Commodity Model to track or quantify MRP-related energy variances recorded in Account 1588.
    i. N/A
    iii. As indicated by the OEB, Tables 42 and 43 are intended for record-keeping purposes and are not required filing schedules. NT Power relies on its own established settlement and account reconciliation processes to support the balances recorded in Account 1588 and its assessment of the 1% threshold test.

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.

Response:

a) NT Power has updated the UTRs to the 2027 preliminary UTRs and 2027 Hydro One Proposed Sub Transmission RTSRs in the NTRZ Rate Generator Model. The tariff in tab 20 of the MRZ IRM Rate Generator Model reflects the results of this update

Attachment 1

NT Power - 2027-IRM-Rate-Generator-Model_V2_NTRZ_final_IR

(See excel)

Attachment 2

NT Power - 2027-IRM-Rate-Generator-Model_V2_MRZ_final_IR

(See excel)