October 19, 2026 via RESS

Mr. Ritchie Murray, Registrar
Ontario Energy Board
2300 Yonge Street, 27th floor
P.O. Box 2319
Toronto, ON M4P 1E4

Dear Mr. Murray,

Re: ENWIN Utilities Ltd.
2027 IRM Rate Application, EB-2026-0035
Responses to Ontario Energy Board Staff Questions

On September 29, 2026, ENWIN Utilities Ltd. ("ENWIN") received written questions from Ontario Energy Board ("OEB") Staff relating to ENWIN's 2027 IRM Rate Application under File No. EB-2026-0035.

Attached to this letter, you will find ENWIN's written responses to OEB Staff's written questions. ENWIN has also provided an updated 2027 IRM Rate Generator Model ("Appendix B") encompassing updates resulting from the written questions.

Please do not hesitate to contact me if you have any questions or concerns.

Sincerely,

ENWIN Utilities Ltd.

Mr. Josh Charles
Director, Regulatory Affairs
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ENWIN Utilities Ltd.
EB-2026-0035

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 Adjustments1 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[5]	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

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

Question(s):

a) 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.
b) Please confirm if Ref. 1 includes LRAM-eligible amount.

ENWIN Response

a) Table 1 below provides the calculation of the values in Ref. 1 and reconciles those values with Ref. 2.

Table 1: Calculation of Ref. 1 Values

	Principal Balance ($)	Interest Balance ($)	Total Claim ($)
OEB-Approved Disposition during 2025 (per Continuity Schedule)	(2,579,158)	(301,494)	(2,880,652)
Total for Group 1 Accounts	2,816,411	351,631	3,168,042
Total for Group 2 Accounts (Sub Account 1508)	(255,022)	(32,366)	(287,388)
Total OEB-Approved (Group 1 + Group 2) in EB-2024-0019	2,561,389	319,265	2,880,654
Rounding	0	2	2
Difference (Sub account 1595 (2021) Balance)	(17,769)	17,769	0

- The total claim amounts reconcile. The difference is offset in the principal and interest columns between the approved amounts above and the amounts that are in the Continuity Schedule (Ref. 1) by an amount of $17,769. This relates to the residual principal remaining in Sub account 1595 (2021) that was approved for disposition in Ref. 2. ENWIN's historical practice is to record the approved disposition of residual principal amount with the interest so it no longer will continue to accrue interest. The treatment in the continuity schedule has no impact on the overall ending account balance.

b) Ref. 1 does not include the LRAM-eligible amount of $14,955 (item (c) in Ref. 2). LRAM-eligible amounts are prospective rate adjustments that are recorded in USoA 4080 that do not receive deferral or variance account treatment.

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] *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.*	1595			0	0

Question(s):

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

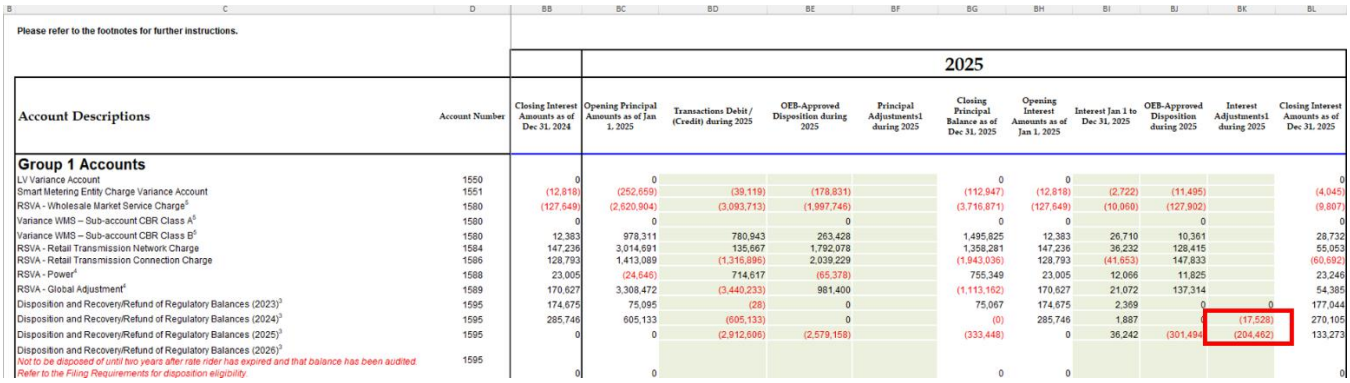
ENWIN Response

ENWIN has updated the 2027 IRM Rate Generator Model in Cells BM37 and BN37, as requested.

The disposition amounts were posted to Account 1595 (2026) effective January 1, 2026.

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



Please refer to the footnotes for further instructions.

Account Descriptions	Account Number	Closing Interest Amounts as of Dec 31, 2024	2025 Opening Principal Amounts as of Jan 1, 2025	Transactions Debit / (Credit) during 2025	OEB-Approved Disposition during 2025	Principal Adjustments1 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 Adjustments1 during 2025	Closing Interest Amounts as of Dec 31, 2025
Group 1 Accounts												
LV Variance Account	1550	0	0				0	0				0
Smart Metering Entity Charge Variance Account	1551	(12,818)	(252,659)	(39,119)	(178,831)		(112,947)	(12,818)	(2,722)	(11,495)		(4,045)
RSVA - Wholesale Market Service Charge[5]	1580	(127,649)	(2,620,904)	(3,093,713)	(1,997,746)		(3,716,871)	(127,649)	(10,960)	(127,902)		(9,807)
Variance WMS – Sub-account CBR Class A[6]	1580	0	0		0		0	0		0		0
Variance WMS – Sub-account CBR Class B[6]	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[4]	1588	23,005	(24,646)	714,617	(65,378)		755,349	23,005	12,066	11,825		23,246
RSVA - Global Adjustment[4]	1589	170,627	3,308,472	(3,440,233)	981,400		(1,113,162)	170,627	21,072	137,314		54,385
Disposition and Recovery/Refund of Regulatory Balances (2023)[3]	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)[3]	1595	285,746	605,133	(605,133)	0		(0)	285,746	1,887	0	(17,528)	270,105
Disposition and Recovery/Refund of Regulatory Balances (2025)[3]	1595	0	0	(2,912,606)	(2,579,158)		(333,448)	0	36,242	(301,494)	(204,462)	133,273
Disposition and Recovery/Refund of Regulatory Balances (2026)[3] 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.	1595	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.

ENWIN Response

ENWIN confirms the rationale for Ref. 1 is the same as provided in Ref. 2.

With respect to the recorded interest adjustments noted in Ref. 1:

For 2024:

- $94 relates to the interest component of the customer-specific amounts billed to Class A/B Transitional Customers for the disposition of Account 1589.
- ($17,622) relates to Group 1 rate rider customer billings attributed to the disposition of interest, as the Group 1 principal balance for disposition has been drawn down to zero.

For 2025:

- ($4,808) relates to the interest component of the customer-specific amounts billed to Class A/B Transitional Customers for the disposition of Account 1589.
- ($208,905) relates to Group 1 rate rider customer billings attributed to the disposition of interest, as the Group 1 principal balance for disposition has been drawn down to zero.
- $9,250 relates to Group 2 rate rider customer billings attributed to the disposition of interest, as the Group 2 principal balance for disposition has been drawn down to zero.

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%.

ENWIN Response

ENWIN has updated Tab 3 (Continuity Schedule) to reflect the Q4 2026 OEB-prescribed interest rate.

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:

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):

a) Please explain and confirm the basis of the allocation in the 1595 Recover Proportion (2023) in Ref. 1.

b) In case of any discrepancy, please update as necessary with an explanation.

ENWIN Response

a) The 1595 Recovery Proportion (2023) reflected in Ref. 1 was derived from the final allocation of deferral and variance account balances approved in ENWIN's 2023 IRM Rate Application (EB-2022-0027).

   Specifically, ENWIN determined the total disposition amounts allocated to each rate class based on the data contained in Tab 5 (Allocating Def-Var Balances), Tab 6.1a (GA Allocation), and Tab 6.1 (GA) of the final 2023 IRM Rate Generator Model issued on December 8, 2022. ENWIN then calculated each rate class's proportion of the total disposition amounts and used those percentages to populate Ref. 1.

   This approach is consistent with ENWIN's methodology in prior applications and maintains alignment between the allocation of any residual Account 1595 balance and the rate class allocations underlying the original disposition.

b) ENWIN has reviewed the information referenced above and confirms that no discrepancies were identified. Accordingly, no updates are required.

Staff Question-6
Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260929

Question(s):

a) 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.

ENWIN Response

ENWIN has updated Tab 11 (RTSR – UTRs & Sub-Tx) to reflect the preliminary 2027 Uniform Transmission Rates (UTRs) issued on October 14, 2026, effective January 1,

2027. As a result, proposed Retail Transmission Service Rates (RTSRs) rates have been recalculated.

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):

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

ENWIN Response

ENWIN confirms that the updated model submitted with this response correctly reflects the Network and Line Connection Rates as separate rates for the Dedicated Transformer Station Service Classification, consistent with Ref. 1 and the corresponding OEB update. For clarity, the values in cells I328 and I329 were the same in both files.

ENWIN has also restored the loss factor for both the Dedicated Transformer Station and Large Use – Regular rate classifications to 1.0045, consistent with its original submission in Ref. 1, instead of the 1.0311 reflected in the OEB update, as 1.0045 reflects the loss factor applicable to customers in this rate classification.

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 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 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.

ENWIN Response

ENWIN has a robust monthly IESO settlement process which is completed in accordance with the OEB's Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 (Accounting Guidance), April 28, 2025. ENWIN's process includes recurring review of RSVA balances to ensure the drivers for material accumulated amounts are well understood.

The RSVA 1588 balance at December 31, 2025 of $714,617 is well within the OEB's threshold of 1% of the Account 4705 balance at 0.4%. Therefore, ENWIN deemed this balance immaterial to warrant further detailed investigation. If the balance had exceeded this materiality threshold, ENWIN would conduct further detailed analysis to determine reconciling items for the variances, including volumetric or pricing related differences.