OEB Staff Questions
Burlington Hydro Inc.
EB-2026-0028
September 24, 2026

Please note, Burlington Hydro Inc. (Burlington Hydro) 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 Question-1
Ref 1: 2027 Rate Generator Model (dated August 14, 2026)

Preamble:
OEB staff has made the following updates to the original 2027 Rate Generator Model submitted by Burlington Hydro shown in reference 1:

Tab 2 and Tab 20

Row 165 shows a rate rider of $0.00 for Account 1509 (effective until December 31, 2027). Since the charge has zero value, it has been removed from these tabs.

Tab 20 and Tab 21

In Tab 20, the Group 2 rate rider for each rate class is shown in rows 24, 66, 104, 139, and 173. These rate riders were reflected in "Additional Fixed Rate Riders" or "Additional Volumetric Rate Riders" in Tab 21, Column I (under sub-total B) instead of "Fixed Rate Riders" or "Volumetric Rate Riders" (under sub-total A). OEB staff has updated the model so that the Group 2 rate rider for all the rate classes is reflected in sub-total A in Tab 21.

Tab 21

For GS<50kW, GS>50kW, Unmetered Scattered Load, and Street Lighting rate classes, the "Deferral/Variance Account Rate Riders" in Column I incorrectly included Group 2 rate rider, resulting in the double counting of Group 2 rate rider in the bill impact for each of these rate classes.

OEB staff has corrected the formula to exclude the Group 2 rate rider from the "Deferral/Variance Account Rate Riders" for each of these rate classes so that the Group 2 rate rider is reflected only in the "Volumetric Rate Riders" under sub-total A.

The attached file "Attachment A_OEB Staff_2027 IRM Model" contains the above noted updates and corrections on the 2027 Rate Generator Model made by OEB staff.

Question(s):

a) Please confirm the accuracy of the updates in "Attachment A_OEB Staff_2027 IRM Model".
b) If confirmed in (a), please use "Attachment A_OEB Staff_2027 IRM Model" as a starting point for any further updates to the 2027 Rate Generator Model as part Burlington Hydro's responses to OEB staff's questions.

Staff Question-2
Ref 1: 2027 Rate Generator Model (dated August 14, 2026), 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 in tables 3a and 3b to be 196,160,367 kWh (cells F45 + G30 + G33 + G36 + G39 + G492).

OEB staff notes that the total consumption figures of 121,756,051 kWh does not reconcile with the 2025 Reporting and Record-Keeping Requirement (RRR) data which is 197,160,351 kWh. OEB staff also notes that in reference 2, Burlington Hydro provided the non-RPP Class A consumption value of 197,160,351 kWh for 2025 which reconciles with the 2025 RRR data.

Question(s):

a) Please explain the variance between the total Class A consumption figure of 196,160,367 kWh in reference 1 and 197,160,351 kWh from the 2025 RRR data in the preamble. Please revise the evidence as required.

Staff Question-3
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 Burlington Hydro 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 Question-4

Question(s):

a) In the instance the OEB releases any updated rates/charges (e.g., 2027 preliminary Uniform Transmission Rates) before Burlington Hydro 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 Interrogatory-5
Ref 1: 2027 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%.