ENWIN Utilities Ltd.
EB-2026-0035
October 30, 2026

Please note, ENWIN Utilities Ltd. (ENWIN Utilities) is responsible for ensuring that all documents it files with the Ontario Energy Board (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*.

Please note, OEB staff has attached an updated Rate Generator Model. Please use this version for any updates required.

Follow-up Staff Question-1

Ref. 1: ENWIN_2027 IRM_Response_OEB Staff Questions_20261019, ENWIN Utilities Response to Staff Question-1
Ref. 2: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20260812, Tab 3 Continuity Schedule
Ref. 3: EB-2024-0019, Decision and Rate Order, pp. 7-12
Ref. 4: EB-2023-0017, Decision and Rate Order, pp. 7-9
Ref. 5: EB-2025-0043, Decision and Rate Order, pp. 8-10
Ref. 6: ENWIN_2027 IRM_Response_OEB Staff Questions_20261019, ENWIN Utilities Response to Staff Question-2

Preamble:

In Ref. 1, ENWIN Utilities provided the following table.

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

OEB staff notes that the values for Cells BE36 and BJ36 in Ref. 2 do not match the OEB-Approved Disposition during 2025 as per Ref. 3. ENWIN Utilities has made adjustments to the OEB-Approved values by shifting $17,769 from the Account 1595 (2021) Principal Balance to the Interest Balance.

Any adjustments that are required by ENWIN Utilities must be shown in the corresponding columns for Principal Adjustment and Interest Adjustment and not in the OEB-Approved Disposition amounts.

Similarly, in Ref. 2 OEB staff notes that the values for Cells AU35 and AZ35 would also need to reflect the OEB-Approved Disposition during 2024 as per Ref. 4.

Additionally, in Ref. 6, ENWIN Utilities made updates to the Rate Generator Model for Cells BM37 and BN37. These values should match the OEB-Approved Disposition during 2026 as per Ref. 5

Question(s):

a) Please provide an updated Rate Generator Model with Tab 3 Continuity Schedule showing the accurate values for the OEB-Approved Disposition for Account 1595 and the corresponding Principal and Interest Adjustments in the respective columns.

Follow-up Staff Question-2

Ref. 1: ENWIN_2027 IRM_Response_OEB Staff Questions_20261019, ENWIN's Response to Staff Question-3

Preamble:

In Ref. 1, ENWIN Utilities provided an explanation regarding interest adjustments for the years 2024 and 2025.

OEB staff notes that transition customers get money through monthly equal payments and therefore should not have any associated interest adjustments.

Question(s):

a) Please provide an explanation for transitional customers having an interest component of $94 for 2024 and ($4,808) for 2025.

Follow-up Staff Question-3

Ref. 1: ENWIN_2027 IRM_Response_OEB Staff Questions_20261019, ENWIN Response to Staff Question-4
Ref. 2: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20261019

Preamble:

In Ref. 1, ENWIN Utilities confirms that the Rate Generator Model has been updated based on the OEB published Q4 2026 prescribed accounting interest rate of 2.87%.

OEB staff notes that the value for Cell BQ36 in Ref. 2 does not reflect the expected value, instead it reflects ($13,516).

Question(s):

a) Please update the Rate Generator Model to reflect the Q4 2026 interest rate.

Follow-up Staff Question-4

Ref. 1: ENWIN_2027 IRM_Response_OEB Staff Questions_20261019, ENWIN Response to Staff Question-5
Ref. 2: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20261019, Tab 4 Billing Det. for Def-Var
Ref. 3: EB-2022-0027 Rate Generator Model, Tab 4 Billing Det. for Def-Var

Preamble:

In Ref. 1, ENWIN Utilities provided its methodology to calculate the percentage allocation for *1595 Recovery Proportion (2023)*.

OEB staff notes that the value should be based on Note 1 of Ref. 2.

Based on Ref. 3, OEB staff calculates that the percentage allocation for *1595 Recovery Proportion (2023)* as follows:

Rate Class	Total Metered kWh	Percentage Allocation
RESIDENTIAL SERVICE CLASSIFICATION	662,851,882	32%
GENERAL SERVICE LESS THAN 50 KW SERVICE CLASSIFICATION	204,021,730	10%
GENERAL SERVICE 50 to 4,999 kW SERVICE CLASSIFICATION	853,340,602	41%
LARGE USE - REGULAR SERVICE CLASSIFICATION	175,601,913	8%
DEDICATED TRANSFORMER STATION SERVICE CLASSIFICATION	178,795,592	9%
UNMETERED SCATTERED LOAD SERVICE CLASSIFICATION	2,309,847	0%
SENTINEL LIGHTING SERVICE CLASSIFICATION	716,063	0%
STREET LIGHTING SERVICE CLASSIFICATION	6,599,379	0%
	2,084,237,008	100%

Question(s):

a) Please update the Rate Generator Model to reflect the correct percentage allocations for *1595 Recovery Proportion (2023)* in Ref. 2.

Follow-up Staff Question-5

Ref. 1: ENWIN_Appendix B_2027-IRM-Rate-Generator-Model_20261030, Tab 18 Regulatory Charges

Preamble:

OEB staff has updated the Rate Generator Model to reflect the Regulated Price Plan time-of-use prices and Ontario Electricity Rebate, effective November 1, 2026.

Question(s):

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