November 5, 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 Follow-Up Questions

On October 19, 2026, ENWIN Utilities Ltd. ("ENWIN") submitted its responses to written questions from Ontario Energy Board ("OEB") Staff regarding ENWIN's 2027 IRM Rate Application under File No. EB-2026-0035.

On October 30, 2026, OEB Staff issued follow-up clarification questions relating to ENWIN's responses.

Please find ENWIN's written responses to OEB Staff's follow-up questions enclosed. ENWIN has also provided an updated 2027 IRM Rate Generator Model ("Appendix B") encompassing updates resulting from the follow-up questions.

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

Sincerely,

ENWIN Utilities Ltd.

Mr. Josh Charles
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ENWIN Utilities Ltd.
EB-2026-0035

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.

ENWIN Response

ENWIN has made the requested revisions to Tab 3 Continuity Schedule in the 2027 IRM Rate Generator Model and has provided an updated model reflecting these changes. There is no impact on the balances requested for disposition as a result of these changes.

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.

ENWIN Response

ENWIN confirms that transition customers receive their allocated amounts through monthly equal payments. These monthly equal payments are derived from the balance

of Account 1589 RSVA - Global Adjustment, which is comprised of both principal and interest components. The monthly equal payment amounts are broken out into principal and carrying charges in alignment with the original Account 1589 balance.

2024:

- The 2024 equal monthly payment amounts for transitional customers total $(1,611) per month. This total is comprised of $(1,517) principal and $(94) interest. As the final payment was made in January 2025, this single-month $94 interest amount is reflected as a 2025 interest adjustment to Account 1595 (2024).

Account 1589 Balance from EB-2023-0017	Total Account 1589 Balance	Transition Customers Portion of GA Balance	Monthly Amount
Total principal disposition	$ (755,732)	$ (18,209)	$ (1,517)
Total carrying charge disposition	$ (46,624)	$ (1,123)	$ (94)
Total disposition	$ (802,356)	$ (19,332)	$ (1,611)
Transition Customers' Portion of Total Consumption	2.41%		

2025:

- The 2025 equal monthly payment amounts for transitional customers total $3,559 per month. This total is comprised of $3,122 principal and $437 interest. These payments were made throughout 11 months within 2025, from February to December, with interest totaling $4,808 ($437 / month * 11 months) and reflected as a 2025 interest adjustment to Account 1595 (2025).

Account 1589 Balance from EB-2024-0019	Total Account 1589 Balance	Transition Customers Portion of GA Balance	Monthly Amount
Total principal disposition	$ 981,400	$ 37,466	$ 3,122
Total carrying charge disposition	$ 137,314	$ 5,242	$ 437
Total disposition	$ 1,118,715	$ 42,708	$ 3,559
Transition Customers' Portion of Total Consumption	3.82%		

As previously noted in ENWIN's response to OEB Staff Question-4 in EB-2025-0043, ENWIN records billing transactions that are related interest in the "Interest Adjustment" column to separate it from the normal calculated interest on principal balances.

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.

ENWIN Response

ENWIN has updated the 2027 IRM Rate Generator Model in Cell BQ36, as requested.

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.

ENWIN Response

ENWIN confirms that the residual Account 1595 (2023) balance should be allocated in proportion to the recovery shares established when the applicable rate riders were implemented, consistent with Note 1 of Ref. 2. ENWIN submits that its proposed methodology reflects the basis on which the underlying amounts were originally allocated, as not all amounts were allocated based on Total Metered kWh as suggested in the preamble above. Rather, multiple allocation factors were used, including Residential and GS<50 Customer Count and Total Metered kWh Adjusted for Wholesale Market Participants, in addition to Total Metered kWh. Accordingly, ENWIN requests to maintain the proposed allocation methodology for purposes of 1595 (2023) residual allocation, which is consistent with the method ENWIN has utilized in prior 1595 residual dispositions approved in prior proceedings.

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.

ENWIN Response

ENWIN confirms the accuracy of OEB Staff updates to Tab 18 in the 2027 IRM Rate Generator Model and that the resulting impacts have been appropriately reflected throughout the model.