

**Greater Sudbury Hydro Inc.**

**Application for electricity distribution rates and other charges beginning May 1, 2025**

**Decision on Issues List  
December 19, 2024**

Greater Sudbury Hydro Inc. filed a cost of service application with the Ontario Energy Board (OEB) on October 30, 2024 under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that Greater Sudbury Hydro charges for electricity distribution, beginning May 1, 2025. The application was accepted by the OEB as complete on November 11, 2024, and a Notice of Hearing was issued on November 19, 2024.

The OEB issued Procedural Order No. 1 on December 12, 2024. Procedural Order No. 1 approved Association of Major Power Consumers in Ontario (AMPCO), the Coalition of Concerned Manufacturers and Businesses of Canada (CCMBC), School Energy Coalition (SEC), and Vulnerable Energy Consumers Coalition (VECC) as intervenors in this proceeding. Procedural Order No. 1 also made provision for parties to recommend any revisions to the standard Issues List for electricity distribution rate applications for the OEB's consideration.

OEB staff filed a letter proposing a revised Issues List on December 16, 2024. OEB staff's letter amended Issues 1.1 and 5.2 and proposed adding Issues 1.3 and 1.4. OEB staff indicated that all parties agreed with the revision. In addition, OEB staff's letter requested that the OEB waive the requirement under Rule 26.02(e)(ii) of the *Rules of Practice and Procedure* that interrogatories correspond to the issues list as parties may want to file interrogatories according to the exhibit numbers in the Application.

OEB staff's December 16, 2024 letter also advised that parties may wish to propose additional matters for inclusion on the issues list after the interrogatory responses are received, given that the proposed issues list was prepared prior to the interrogatory process.

## Findings

The OEB has reviewed the proposed revised Issues List and finds that Issue 6.1 should be amended to include consideration of the appropriate term for the disposition of the Group 2 Deferral and Variance account debit balances. The OEB has also considered the request to file interrogatories according to exhibit numbers and approves that request for this proceeding.

The OEB may update the Issues List as necessary to further define the scope of the proceeding.

### THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The approved Issues List is attached to this Decision as Schedule A.

**DATED** at Toronto, **December 19, 2024**

**ONTARIO ENERGY BOARD**

Nancy Marconi  
Registrar

**SCHEDULE A**  
**APPROVED ISSUES LIST**  
**GREATER SUDBURY HYDRO INC.**  
**EB-2024-0026**  
**DECEMBER 19, 2024**

## **Proposed Issues List**

### **1. Capital Spending and Rate Base**

- 1.1 Are the proposed capital expenditures and in-service additions, with the exception of the Advanced Capital Module (ACM) projects, appropriate?
- 1.2 Are the proposed rate base and depreciation amounts appropriate?
- 1.3 Is the in-service addition of the Cressey (MS3) Substation ACM project appropriate?
- 1.4 Is the proposed ACM for the Moonlight (MS18) Substation Rebuild appropriate?

### **2. OM&A**

- 2.1 Are the proposed OM&A expenditures appropriate?
- 2.2 Is the proposed shared services cost allocation methodology and the quantum appropriate?

### **3. Cost of Capital, PILs, and Revenue Requirement**

- 3.1 Is the proposed cost of capital (interest on debt, return on equity) and capital structure appropriate?
- 3.2 Is the proposed PILs (or Tax) amount appropriate?
- 3.3 Is the proposed Other Revenue forecast appropriate?
- 3.4 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?
- 3.5 Is the proposed calculation of the Revenue Requirement appropriate?

### **4. Load Forecast**

- 4.1 Is the proposed load forecast methodologies and the resulting load forecasts appropriate?

### **5. Cost Allocation, Rate Design, and Other Charges**

- 5.1 Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios, appropriate?
- 5.2 Is the proposed rate design, including fixed/variable splits and the proposed change to 30-day fixed charges, appropriate?
- 5.3 Are the proposed Retail Transmission Service Rates and Low Voltage rates appropriate?
- 5.4 Are the proposed loss factors appropriate?
- 5.5 Are the Specific Service Charges and Retail Service Charges appropriate?

5.6 Are rate mitigation proposals required and appropriate?

**6. Deferral and Variance Accounts**

6.1 Are the proposals for deferral and variance accounts, including the balances in the existing accounts, their disposition and period thereof, requests for new accounts, requests for discontinuation of accounts, and the continuation of existing accounts, appropriate?

**7. Other**

7.1 Is the proposed effective date appropriate?

7.2 Has the applicant responded appropriately to all relevant OEB directions from previous proceedings?