



**BY EMAIL and RESS**

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Ontario Energy Board  
2300 Yonge Street  
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Toronto, Ontario  
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May 23, 2025  
Our File: EB20240026

**Attn: Nancy Marconi, Registrar**

Dear Ms. Marconi:

**Re: EB-2024-0026 – Greater Sudbury Hydro Inc. – SEC Interrogatories**

We are counsel to the School Energy Coalition ("SEC"). Attached, please find SEC's interrogatories on the supplementary evidence.

Yours very truly,  
**Shepherd Rubenstein P.C.**

Mark Rubenstein

cc: Brian McKay, SEC (by email)  
Applicant and intervenors (by email)

**ONTARIO ENERGY BOARD**

**IN THE MATTER OF** the *Ontario Energy Board Act, 1998*,  
S.O. 1998, c.15, Schedule B, as amended (the “OEB Act”);

**AND IN THE MATTER OF** an Application by Greater  
Sudbury Hydro Inc. (“GSHI”) for an Order or Orders,  
pursuant to section 78 of the OEB Act, approving or fixing  
just and reasonable distribution rates effective May 1, 2025.

**SUPPLEMENTARY INTERROGATORIES**

**ON BEHALF OF THE**

**SCHOOL ENERGY COALITION**

**Supp-SEC-29**

[Sup. Evidence, p.16] Please provide a copy of the referenced GSHI financial statement that shows the \$6.491M in OPEB liabilities.

**Supp-SEC-30**

[Sup. Evidence] Please provide a copy of each Appendix A-D in Excel format.

**Supp-SEC-31**

[Sup. Evidence, Appendix A; Ex.9-1-1, p.11] Appendix A shows annual calculations which derive the pre-tax OPEB Cash to Accrual Transitional Amount balance of \$19,176,084. Based on Ex.9-1-1, p.11, Table 3, the amounts are derived from not just GSHI, but also GSHPi.

- a. Please confirm that GSHPi is an unregulated affiliate of GSHI.
- b. Please explain why there are two GSHPi OPEB liability valuations and what the difference between them is.
- c. Please provide all supporting documents and calculations regarding the two RSM accrual valuations of GSHPi’s OPEB liability.
- d. Please provide a revised version of Appendix A that separates out GSHI and GSHPi. Please provide the response in Excel format.
- e. Please explain why it is appropriate to allocate any GSHPi costs to GSHI through this account.
- f. Please explain why GSHI is responsible for the way that GSHPi may have historically charged GSHI for OPEB costs for employees. In your response, please make reference to the specific terms in any shared service agreement.
- g. Please explain why there are not offsetting entries representing allocations between GSHI to GSHPi to reflect services historically provided by GSHI to its affiliates.

**Supp-SEC-32**

[Sup. Evidence] Please provide the a) average remaining service life of members of the plan, and b) weighted average duration of OPEB benefit payments (inclusive of active employees).

Respectfully, submitted on behalf of the School Energy Coalition, this May 23<sup>rd</sup>, 2025.

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Mark Rubenstein  
Counsel for the School Energy Coalition