



July 18, 2025

Ritchie Murray
Acting Registrar
Ontario Energy Board
P.O. Box 2319
2300 Yonge Street
Toronto ON
M4P 1E4

Dear Mr. Murray,

**RE: EB-2024-0026 Greater Sudbury Hydro Inc. 2025 Rates Application
– Submission of CCMBC on the Outstanding Issues.**

The following is the submission of the Coalition of Concerned Manufacturers and Businesses of Canada (CCMBC).

Greater Sudbury Hydro Inc. (GSHi) filed a cost of service application on October 30, 2024, seeking approval for changes to the rates GSHi charges for electricity distribution effective May 1, 2025. On March 19, 2025, GSHi filed a partial settlement proposal, which was approved by the OEB on April 15, that reflected a settlement between GSHi and intervenors on all issues except those related to Other Post Employment Benefits (OPEBs) which were to be dealt with a written proceeding.

According to the Argument in Chief of GSHi, filed June 27, 2025, the outstanding issues and the relief claimed are as follows:

- a) GSHi is seeking approval of a quantified transition amount of \$25,068,558 (grossed-up for PILs) (the “Transition Amount”), recorded in the “OPEB Cash to Accrual Transitional Amount Deferral Account”, related to GSHi’s transition from cash-based to accrual-based recovery of post-employment benefit obligations (OPEBs) in rates beginning in 2020, a debit to be recovered from GSHi’s distribution customers;
- b) GSHi is seeking approval of a quantified net actuarial gain of (inclusive of PILs) recorded in the “OPEB Actuarial Gains & Losses Deferral Account”, a credit to ratepayers of \$6,881,814, and
- c) The approval of a rate rider to recover the net amount associated with a) and b) of \$18,186,744, to be recovered over a 10-year period.

In Procedural Order No.4, the OEB allowed Intervenor in the proceeding to file submissions on the outstanding issues one week after the submission of OEB Staff.

CCMBC has reviewed the submission of OEB Staff, filed July 11, 2025. CCMBC believes that OEB Staff has thoroughly researched the outstanding issues and has presented logical arguments in its submission. As CCMBC agrees with the submission of OEB Staff, and to avoid incurring more regulatory costs, CCMBC is not filing any additional arguments. CCMBC supports the submission of OEB Staff on the outstanding issues.

Respectfully submitted on behalf of CCMBC.

Tom Ladanyi
TL Energy Regulatory Consultants Inc.

cc. Parties to the Proceeding