Shepherd Rubenstein

BY EMAIL and RESS

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2300 Yonge Street
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Toronto, Ontario
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July 22, 2025
Our File: EB20240115

Attn: Ritchie Murray, Acting Registrar

Dear Mr. Ritchie:

Re: EB-2024-0115 – Hydro Ottawa Limited 2026-2030 – SEC Interrogatories

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

Yours very truly,
Shepherd Rubenstein P.C.

Mark Rubenstein

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

EB-2024-0115

ONTARIO ENERGY BOARD

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

AND IN THE MATTER OF an Application by Hydro Ottawa Limited ("Hydro Ottawa") pursuant to section 78 of the OEB Act, approving or fixing just and reasonable distribution rates effective January 1, 2026.

INTERROGATORIES

ON BEHALF OF THE

SCHOOL ENERGY COALITION

1-SEC-1
[Ex.1] Please provide a copy of Hydro Ottawa's most recent business plan.

1-SEC-2
[Ex.1] Please provide a copy of all materials provided to Hydro Ottawa's Board of Directors' in seeking approval of the Application and the underlying budgets.

1-SEC-3
[Ex.1] Please provide a copy of all third-party benchmarking analyses, studies, reports, and/or similar documents, undertaken for, by, or that include Hydro Ottawa, since 2020, that are not already included in this Application, regarding any aspect that directly or indirectly relates to a material aspect of Hydro Ottawa's budget or aspect of its business.

1-SEC-4
[Ex.1] Please provide summaries of all internal audit reports conducted since 2019, related to any aspect that directly or indirectly relates to Hydro Ottawa's business, their findings, recommendations, and the status of any actions that have or are to be taken.

1-SEC-5
[Ex.1-2-3, p.33] With respect to Figure 4:

a. Please provide the information in tabular form.
b. Is the information included in this table a forecast, or represents actual submitted load summary forms and signed offer to connect for load through 2040 as of the time the figure was prepared?
c. Historically, what percentage of submitted load summary forms turn into signed offers to connect, both in terms of load and number of connections?

1-SEC-6
[Ex.1-2-3, p.56] Please provide a copy of all budget guidance documents that were issued regarding the budgets that underlie the application, including any instructions regarding the demonstration of productivity savings.

1-SEC-7
[Ex.1-2-3, p.60] Please revise Table 11 to show for each year, the Forecast Load at 2025 Rates, instead of 'Forecasted Load at Prior Years Rates'.

1-SEC-8
[Ex.1-2-5, p.5] With respect to inflation:

a. What is the inflation factor that Hydro Ottawa has used for 2026 costs, and for capital costs between 2027 and 2030?
b. Please provide the inflation factor Hydro Ottawa used in its previous application for capital spending between 2021 and 2025.

1-SEC-9
[Ex.1-3-1, p.4] Hydro Ottawa says, "The proposed increase in capital necessitates a corresponding increase in OM&A expenditures, as shown in Figure 3 below to hire and retain the necessary resources to support the execution of the capital program, and to fund enhanced testing and asset inspection programs to manage system health and reliability with constrained levels of renewal investment relative to the condition needs of the assets." Is it Hydro Ottawa's view that there are no reductions in OM&A spending as a result of undertaking capital work (i.e. less maintenance regarding on new assets, etc.)?

1-SEC-10
[Ex.1-3-1, p.7] Hydro Ottawa quotes from the Minister of Energy and Electrification 2024 Letter of Direction to the OEB. The quote includes the comment that the "The OEB will play a critical role in creating that environment, while balancing the need for continued affordability for customers." [emphasis added] Please explain how Hydro Ottawa has specifically considered customer affordability as part of its application.

1-SEC-11
[Ex.1-3-1, p.15] For each of Table 3 and 4, please provide all supporting calculations.

1-SEC-12
[Ex.1-3-1, p.17-18] For each of the SR&ED tax credits and Accelerated CCA, please provide the revenue requirement difference for each year of the plan term, between the proposed capital contribution approach, as compared to the traditional approach of reducing PIL expenses. Please provide all supporting calculations.

1-SEC-13
[Ex.1-3-1, p.24-25] With respect to the proposed Growth Factor, please provide all analyses that Hydro Ottawa has undertaken regarding the specific relationship between:

a. The change in total customers and OM&A costs
b. The change in system capacity and OM&A costs

1-SEC-14
[Ex.1-3-1, p.27-28] With respect to the proposed ESM:

a. What year does Hydro Ottawa expect that an ESM amount would be cleared to customers?
b. Hydro Ottawa proposes that to maintain the deadband, it must maintain its Cohort III efficiency position in its adjusted PEG Model by the end of the rate term. The OEB is undertaking a review and update of its Total Cost Benchmarking (TCB) Model (EB-2025-0102). What impact, if any, would a new TCB model have on its proposal?

1-SEC-15
[Ex.1-3-1, p.32-33] With respect to the proposed Non-Wires Solution (NWS) Variance Account:

a. [Ex.1-3-1, p.33] Please explain why the proposed account does not appear to capture the revenue requirement impact avoided infrastructure costs that may be embedded in rates as a result of any incremental NWS solution whose costs would be recorded in the account.
b. Please confirm that this Variance Account reduces Hydro Ottawa's risk.

1-SEC-16
[Ex.1-3-1, p.33] With respect to the Large Load Revenue Variance Account:

a. Please explain how Hydro Ottawa defines "large load" for the purposes of the variance account.
b. What percentage of Hydro Ottawa's revenue would be covered by this variance account?
c. Please confirm that the Large Load Variance Account reduces Hydro Ottawa's risk.

1-SEC-17
[Ex.1-3-1, p.35] With respect to the Tariff Impact Deferral Account:

a. Does Hydro Ottawa propose to record the impacts of costs only on tariffs directly paid for by Hydro Ottawa, or a third party on behalf of Hydro Ottawa, imposed by Government of Canada?
b. Please explain how Hydro Ottawa proposes the account operate, with illustrative example of various scenarios.
c. How does Hydro Ottawa propose to record the impact of tariffs where the costs are not explicitly identifiable? For example, if the tariff impacts intermediate goods or if purchased from a third-party are not identifiable as part of the final price.
d. Would the deferral account capture both capital and OM&A costs?
e. If the proposed deferral account had been in place since February 2025, what would have been the balance? Please provide all supporting calculations.
f. What amount of annual capital expenditures represents materials and equipment that are imported into Canada? Please provide a breakdown by country of origin.
g. Please confirm that the Tariff Impact Deferral Account reduces Hydro Ottawa's risk.

1-SEC-18
[Ex.1-3-2, p.5, Table 1] Hydro Ottawa has proposed a 2026-2030 Custom Performance Scorecard Measures, for each measure, please provide in a single table the results for each since 2018.

1-SEC-19
[Ex.1-3-3, p.17] Please provide the underlying data and working papers used to construct Figure 2.

1-SEC-20
[Ex.1-3-3, Attachment A] With respect to Hydro Ottawa's adjustment to the PEG benchmarking results:

a. Please provide a copy of Hydro Ottawa's forecast PEG model results without making any of the proposed changes. Please provide a summary table in the same format as Table 2.
b. Using the same adjustments that Hydro Ottawa has made to the forecast results, please provide the actual PEG benchmarking model for each year since 2018.
c. Please provide revised versions each of Tables 2 and 6, that shows that shows the impact of each specific adjustment separately.

d. Please confirm that the adjustments that Hydro Ottawa has made to the PEG model are changes that were not included in the underlying data used by PEG in developing the initial econometric model. For example, Hydro Ottawa did not include secondary lines and were not included in Hydro Ottawa's data used as part of the econometric analysis used to derive the underlying coefficients for the purposes of developing the PEG model.
e. Please add an additional column to Table 5 that shows, for each year the total cost, either incurred by Hydro Ottawa or the IESO, to deliver CDM savings.
f. [p.14] Hydro Ottawa states "Hydro Ottawa therefore proposes to remove Other Revenues from the PEG Model's OM&A. Hydro Ottawa is using Other Revenues as a proxy for the costs associated with these auxiliary services.":
    i. Please provide the specific amounts excluded from OM&A for year.
    ii. For each category of Other Revenue (see Appendix 2-H), please explain how those costs specifically act as proxy for costs related to "auxiliary services."
g. For any other adjustments to the PEG model that Hydro Ottawa investigated, please provide the results and explain why Hydro Ottawa choose not to incorporate them.

1-SEC-21
[Ex.1-3-3, Attachment C, D] Please provide all the underlying data and working papers used to calculate the various tables and figures in Attachment C and D.

1-SEC-22
[Ex.1-3-3, Attachment E] With respect to the Gartner, Enterprise IT Spending & Staffing Benchmark, Final Report:

a. [p.13] Please list the companies included in the Peer Group and ITKMD Utilities.
b. [p.17] How many companies' that are included in the Peer Group and ITKMD Utilities are:
    i. distribution only utilities
    ii. transmission only utilities
    iii. generation only utilities
    iv. distribution and transmission only utilities
    v. other
c. [p.13,17] Please confirm that Hydro Ottawa's revenue includes revenue related to pass-through costs (i.e. commodity, transmission, etc.) in addition to distribution revenue.
d. [p.17] Please revise the table to show IT Spend as a % of Distribution Revenue only.

1-SEC-23
[Ex.1-3-3, Attachment F] With respect to the Mercer, Market Compensation Review:

a. [p.4] Please provide a list of all companies included in each of the Mercer Benchmarking Database and the MEARIE Survey Data.
b. [p.5] Is the Hydro Ottawa data actual compensation paid at each position?
c. [p.8-11] For each listed HOL Job/Position, please provide the number of FTEs in that role in 2024, and specify if the Job/Position is management, non-management union, non-management/non-union.
d. [p.8-11] Please provide a list of all elements of compensation that are included in the benchmarking study that differ from that which makes up the compensation costs included in Appendix 2-K.

1-SEC-24
[Ex.1-3-4, p.1] With respect to Table 1, please provide a revised table that provides a breakdown by specific initiative, and shows each year between 2021 and 2030 separately.

1-SEC-25
[Ex.1-3-4, p.9, Table 2] With respect to Labour and supply chain optimization initiatives:

a. Please revise Table 2 to show the benefits for each year between 2021 and 2030.
b. For each initiative listed in Table 2, please provide a detailed description of the methodology and supporting calculations used to calculate the specific productivity benefit.
c. Please explain what is captured in Capital Expenses versus Capital Depreciation category.

1-SEC-26
[Ex.1-3-4, p.15-17] With respect to distribution capital program delivery optimization initiative:

a. Figure 1 shows the Average Annual Labour per Pole Installation:
    i. Please provide the supporting calculations to the table included in Figure 1
    ii. Please provide the average annual labour hours per pole installation, for each year, between 2016 and 2024.
    iii. What was the average annual labour hours per pole installation embedded in 2016 to 2020 rates?
b. Figure 2 shows Distribution Capital Program Labour Efficiency 2021-2030:
    i. Please provide the table in a tabular format and provide all supporting calculations, including the labour costs of each program included in Figure 2.
    ii. Please confirm that Hydro Ottawa's reduction in average annual labour hours per pole installation, as shown in Figure 1 (23.6%), was applied to all capital programs. If confirmed, please provide quantifiable evidence that is an appropriate proxy for all other capital programs.

1-SEC-27
[Ex.1-3-4, p.23-26] With respect to Innovation and Digital Transformation Initiatives:

a. Please revise Table 4 and 5 to show the benefits for each year between 2021 and 2030.
b. For each initiative listed in Table 4 and Table 5, please provide a detailed description of the methodology and supporting calculations used to calculate the specific productivity benefit.

1-SEC-28
[Ex.1-3-4, Attachment A] With respect to the 2024 productivity scorecard:

a. Please provide the final year-end for each year between 2021 and 2024.
b. Please provide the latest 2025 scorecard.

1-SEC-29
[Ex.1-4-1, Attachment D] With respect to the Utility Plus, Electric Utility Large Customer Satisfaction Survey, please provide a list of the utilities included in the "Cohort Average".

1-SEC-30
[Ex.1-4-1, Attachment E, p.36] With respect the Innovative Research Group, National Electricity Customer Satisfaction Report, please provide a list of the companies included in the "Customer Satisfaction Index".

1-SEC-31
[Ex.1-4-2, p.10; 1-4-2, Attachment A, p.318, 411, 489] Please explain why the response options for the question include multiples variations of support, but only one indicating opposition.

2-SEC-32
[Ex.2-5-3] Please update the following tables to include 2024 data: Tables 18, 19, 25 and 26

2-SEC-33
[Ex.2-1-1] Please provide a revised version of each of Appendices 2-AA and 2-AB on an in-service additions basis.

2-SEC-34
[Ex.2-1-1] Please provide a revised version of Appendix 2-AA that shows for 2025 year-to-date actuals, as well as year-to-date actuals for the same point in time in 2023 and 2024.

2-SEC-35
[Ex.2-1-1] Please complete Excel file 2-SEC-35.

2-SEC-36
[Ex.2-5-2] Please provide the annual spending per year that relates to work, i) identified in the most recent Regional Infrastructure Plan and ii) identified as part of the latest Region Scoping Assessment Outcome Report, or, if available, the most recent draft IRRP report/results.

2-SEC-37
[Ex.2-5-3] Please provide in a single table, the results of each of the 2021-2025 DSP KPIs for each year between 2021 and 2024. Please explain any material or noteworthy variance in 2024 actuals, relative to previous years.

2-SEC-38
[Ex.2-5-4, p.38] With respect to Hydro Ottawa's Predictive Analytics, please explain what assumptions were used to predict asset degradation over-time.

2-SEC-39
[Ex.2-5-4, p. 40, 57-60] With respect to Hydro Ottawa's Asset Condition Assessment:

a. [p.40] Please provide a copy of the internal guide explaining in detail Hydro Ottawa's ACA framework, including the specific calculation, formula, and methodology used to derive the Health Indices.
b. [p.60] Please list all work Hatch has done for Hydro Ottawa in, a) the past 10 years, and b) related to development or assessment of Hydro Ottawa's capital planning processes, including but not limited to, asset management process, ACA framework, and asset risk assessment tools and framework.
c. [Attachment C] Is the 3 page Hatch letter the entirety of the deliverable to Hydro Ottawa regarding its assessment of its ACA Framework? If not, please provide a copy of any other deliverables (e.g. reports, presentations, etc.).

2-SEC-40
[Ex.2-5-4] With respect to Hydro Ottawa's Asset Risk Assessment (ARA) Framework:

a. [p.63] Please provide a copy of any internal guides explaining Hydro Ottawa's Asset Risk Assessment (ARA) Framework.
b. [p.68-69, p.105] Please explain in detail, and provide where available any internal guides or similar documentation, the risk assessment scoring matrix (e.g. how likelihood and consequences are scored) and corresponding value measures calculations. Please explain the basis for each risk value score and how it was derived.
c. [p.105] Please explain in detail, any internal guides or similar documentation, explain the calculation of each benefit value measure and how it was derived.

2-SEC-41
[Ex.2-5-4, p.74, 88, p.122] With respect to Hydro Ottawa's capital planning process:

a. Please provide the total costs of the proposed expenditures for each year between 2026 and 2030, for each category of expenditures (System Access, Renewal, Service, and General Plant). at each stage of the planning process (e.g. plan, preliminary list, and second phase of optimization).
b. As part of any stage of the capital planning process, did Hydro Ottawa set an overall annual or plan budget amount that could not be exceeded set by senior management or others. If so, please provide the overall Hydro Ottawa set an overall annual or plan budget amount at each stage.

2-SEC-42
[Ex.2-5-4, p.112] With respect to the portfolio optimization process:

a. Please provide in an Excel spreadsheet, all key outputs of the final Copperleaf prioritization process. The information should include at a minimum, the specific project/program, OEB category, project cost, year to be completed, total value score, value score across each value measure, any flags related to the program/project being mandatory or discretionary, and if the project/program is to be included in the plan.
b. Please detail all constraints, flags, or any similar added rules Hydro Ottawa included in the optimization process.

2-SEC-43
[Ex.2-5-4, p.113] Please explain how Hydro Ottawa internally reports and measures on capital project and program execution. Please provide a copy of the latest version of all significant capital programs and project execution reporting documents that are regulatory produced (i.e. monthly, annually, etc.).

2-SEC-44
[Ex.2-5-4, p.145-183] With respect to asset condition demographics:

a. In a single table, for each major asset type, please provide the total number of assets, and the number and percentage of assets in very good, good, fair, poor, and very poor condition. Please provide in Excel format.
b. In a single table, for each major asset type, please provide the total number of assets, and the number and percentage of assets in very good, good, fair, poor, and very poor condition, forecast in 2030, based on the proposed investment plan included in the application. Please provide in Excel format.

2-SEC-45
[Ex.2-5-4, Attachment E] With respect to the 1898 & Co, Resilience Investment Business Case Report:

a. [p.75] As part of the analysis, 1898 & Co. calculated the Value of Lost Load (VOLL) using the ICE Calculator based on New York State. As part of the OEB's VASH consultation, its consultant, Guidehouse, has proposed an appropriate VOLL using composite values from New York, Michigan, Ohio and Iowa.[1] If 1898 & Co. had used the same VOLL methodology, how would that have changed the number of economic projects?
b. [p.100] Please identify each of the 26 economic projects, please provide the project costs, high-level scope, individual life-cycle benefits NPV, BCR. Please also identify if Hydro Ottawa proposes to complete the project during the plan term, and if so, part of what program.

2-SEC-46
[Ex.2-5-5] In a single table, please provide for each asset type, the number of assets replaced each year between 2020 and 2024, and the number forecast to be replaced between 2025-2030. Please provide in Excel format.

2-SEC-47
[Ex.2-5-5, p.74] Hydro Ottawa says: "The 2021-2025 unit rate for Hydro Ottawa's cable renewal program was developed using a limited project subset, which proved inadequate to capture the technical complexity of the Ottawa region." Please provide further details regarding the nature of the limited project subset used and how it did not reflect the technical complexity of Ottawa, and the work that ultimately was completed.

2-SEC-48
[Ex.2-5-6, p.52] With respect to System Expansion costs:

a. Please provide the difference in capital contributions for each year as a result of the implementing of changes to the Appendix B of the DSC meant to facilitate the connection of housing developments
b. What is the annual revenue requirement impact of the changed referred to in part (a)?

2-SEC-49
[Ex.2-5-7, p.28-29] Please explain how in 2028, Hydro Ottawa proposes to replace 2 station switchgears as part of the replacement program, at a cost of $0.6M, and in 2029 replace 14 switchgears at the same cost.

2-SEC-50
[Ex.2-5-**7**] For each program, where the costs of replacement are determined by a unit cost calculation, please provide the unit cost and details of how it was derived.

2-SEC-51
[Ex.2-5-7] With respect to metering renewal:

a. [p.130] Please provide a revised version of Figure 73, showing demographic profile of residential and small commercial meters based on the proposed investment plan.
b. Please provide a table that shows the number of failures over the last 5 years by meter age, broken down by type of meter.
c. Has Hydro Ottawa completed a competitive procurement for its AMI 2.0 project and entered into a contract with a vendor? If so, is that the basis for the cost estimate? If not, what is the status of the process and what is the basis for the cost forecast?

[1] See EB-2024-0199, OEB Electricity Distribution Vulnerability Assessment and System Hardening - Proposed Component 3 & 4 Methodology Presentation (April 11, 2025), slide 14

d. [p.138] What is included in the OM&A costs included in Table 21?

2-SEC-52
[Ex.2-5-8] With respect to station and distribution capacity upgrades:

a. Hydro Ottawa has identified a number of large loads driving capacity need that is being addressed through new and upgraded stations. Are these large loads paying capital contributions towards these new and upgrades stations? If, so please provide details including specific amounts for each specific investment and how it interprets expansion vs. enhancement project. If not, please explain why not.
b. [p.50-52] Please provide a table that shows for each station where work is being proposed during the plan term, the capital expenditures proposed have been, or to be, spent each year between 2021 and 2030.

2-SEC-53
[Ex.2-5-8, p.52] With respect to non-wires solutions:

a. Hydro Ottawa states that for its NWS program includes an "an additional $10M of costs included in Other Income and Deductions - Services to Third Parties." Please provide details regarding these costs and why they are included as a part of 'Other Revenue'.
b. For each specific NWS project, please provide a breakdown of the total cost, by category, for each year between 2026 and 2030.
c. Please provide further details regarding the Non-Wires Customer Solutions Program and how the budget was determined.
d. The OEB's BCA Framework for Addressing Electricity System Needs states that: "Distributors filing rate applications in 2024 or 2025 are strongly encouraged to use the BCA Framework, particularly for applications requesting funding for an NWS." (page 8):
    i. Did Hydro Ottawa use BCA to assess any of its proposal capital spending? If so, please provide a copy.
    ii. Please complete the OEB's BCA Framework template (or any more advanced set of calculations) for the NWS spending proposed as part of the application.

2-SEC-54
[Ex.2-5-8, p.98] With respect to the ODERA project:

a. Please provide the project's full internal business case and project plan.
b. Please provide a detailed cost estimate.
c. Please provide the status of the project to date.
d. Please provide a completed OEB BCA.
e. The project is more fully discussed as part of the Distribution Enhancements program. Is the project the same project as that which Hydro Ottawa addresses as part of its System Capacity project, where it discusses the deployment of Non-Wires Customer Solutions to acquire 10 to 15MW in the Kanata North region (2-5-8, p.33)? If so, is the project included in the Distribution Enhancements program or the Non-Wires upgrade portion of the Capacity Upgrade program?

2-SEC-55
[Ex.2-5-8, p.122; HOL Letter, July 4th] Please provide a copy of the comprehensive review of the ADMS program.

2-SEC-56
[Ex.2-5-9] Please provide a breakdown of Table 22 that shows CCRA payment by underlying assets that Hydro Ottawa is providing a capital contribution towards.

2-SEC-57
[Ex.2-5-9, p.115] Hydro Ottawa is proposing to purchase a number of new vehicles to support its growth in employees. Please explain the specific basis for determining both the number and type of vehicles required to support the proposed new employees.

2-SEC-58
[Ex.2-5-9.9, p.118] The evidence states, "Hydro Ottawa continues to ensure that the utilization of all fleet vehicles is optimized and does not plan on adding new vehicles without assessing the overall need and usage."

a. Please explain how Hydro Ottawa measures fleet utilization and provide any analysis undertaken regarding fleet utilization rates over the past 5 years.
b. Please explain ways in which Hydro Ottawa has increased its fleet utilization.

2-SEC-59
Hydro Ottawa states that it has made no changes to its capitalization policy since its last Custom IR application. Has Hydro Ottawa made any changes to the interpretation or application of its capitalization policy since the last rebasing application? If so, please provide details.

2-SEC-60
[Ex.2-7-1, p.5] Please provide the weighted average depreciation rate for the proposed in-service additions during the rate term, by OEB category (System Access, Renewal, Service, and General Plant)?

2-SEC-61
[Ex.2-7-1, p.6, Appendix 2-BB; 2-5-4, Attachment D, p.16, 21] With respect to depreciation rates:

a. Please provide a comparison between the Typical Use (TUL) Life Hatch recommended as part of its Distribution Asset Failure Curves study, and the TUL that Hydro Ottawa has used for the purposes of determination.
b. Please explain why Hydro Ottawa did not update its depreciation rates to reflect the results of Hatch's Distribution Asset Failure Curves study.
c. If Hydro Ottawa depreciation rates were based on the TUL in the Hatch Distribution Asset Failure Curves study, what would they be for each USoA account?

3-SEC-62
[Ex.3-1-1, Attachments A and B] With respect to the Load Forecast:

a. Please provide actual data for customer numbers, kWhs and kWs for November and December 2024 and each month in 2025 up to the most available actuals.
b. Please rerun the load forecast with the updated data and provide an updated Appendix 2-IB - Load Forecast Analysis.
c. Please provide a table showing the originally forecasted billing determinates for each month between November 2024 to year-to-date 2025 with the most up-to-date actuals compared to actuals and weather normal actuals.

3-SEC-63
[Ex. 3-1-1, Tables 1 and 2, Appendix 2-IB and Attachment B] With respect to Appendix 2-IB:

a. Please provide a spreadsheet that includes a break-down of 2025-2030 forecasts by class for Weather Normalized consumption and demand, into the base revenue load forecast, the adjustment for CDM and eDSM, the adjustments for electrification and for Large Load Requests. Please ensure totals for each of the adjustments reconcile to those shown in Exhibit 3-1-1, Tables 1 & 2 and Appendix 2-IB.
b. Please provide details of all reclassifications of general service customers between 2021 and 2024, i.e. number of customers and resulting kWhs and kWs moved between classes for each year.
c. Please confirm that based on Tables 3-3 and 3-4 in Attachment B, for the GS > 50 kW and <5,000 kW grouping, the only adjustment related to electrification, is related to Light-Duty Vehicles. If so, please explain why there is no adjustment for increased electric heating and cooling in commercial buildings and if not, please explain the adjustment.

3-SEC-64
[Ex. 3-1-1, Tables 7 and 8] With respect to the statement "The negative values in Tables 7 and 8 denote anticipated customer rate reclassification due to the increase in forecasted demand and as such the baseload forecast is being reclassified." For the General Service and Large Use classes:

a. Please breakout the changes in kWh and kWs into:
    i. Increases due to general electrification
    ii. Increases due to known and anticipated system expansion requests
    iii. Reclassification to new class due to increased load
b. Please provide the number of customers being reclassified as a result of the increased load.
c. For the general electrification load increase please provide the source data.
d. Please provide a listing of each known and anticipated system expansion request. (Note: it is not necessary to identify the customers, just which class they are in, the additional load and the new class.)

3-SEC-65
[Exhibit 3-1-2] With respect to the 2025 load forecast:

a. Please confirm that for the analysis shown in this Exhibit for the 2024 Bridge Year, Hydro Ottawa had ten months of actual data and no actual data for 2025, as stated in Exhibit 3-1-1.
b. If confirmed, please explain how the updated forecast for 2025 was determined.

4-SEC-66
[Ex.4] Please provide a revised version of following Appendices to show 2024 full year actuals, actuals, as well as year-to-date actuals for 2025, as well as year-to-date actuals at same point in time in each of 2023 and 2024.

a. Appendix 2-JA
b. Appendix 2-JC
c. Appendix 2-K

Please also update the 2025 and 2026 full year forecasts if they have changed.

4-SEC-67
[Ex.4-1-1, p. 18] With respect to the OM&A budget:

a. Please provide details of the 0.15% efficiency embedded in the $140M 2026 OM&A budget.

b. Please explain what is meant by 'capped' at 0.15%.
c. Please identify and quantify any planned efficiencies/productivity initiatives that are already built into the 2026-2030 budget. For each initiative, please provide a quantitative estimate of forecast savings, and include the full methodology and assumptions used in the calculation.

4-SEC-68
[Ex.4-1-1, p.6, Table 3; p.12] With respect to OM&A per Customer and per FTE:

a. Please extend Table 3 to include the years 2027 to 2030.
b. Hydro Ottawa states that: "Additional resources are also needed to manage the aftermath of storms, including emergency response for clearing debris and restoring safe conditions". Please identify which of the new positions this is referring to and what portion of each position is dedicated to emergency response.

4-SEC-69
[Ex.4-1-1, Attachment A – Transition to Cloud Computing] With respect to the transition to cloud computing:

a. Please provide an update on work to date for the EAM.
b. Please confirm that the $6.4M shown in Table 4 for Implementation and Internal Labour for the EAM are one-time costs.

4-SEC-70
[Ex. 4-1-2, Table 2 and p.6-7] With respect to the OM&A Cost Drivers:

a. Please provide details on the $8M increase in 2022 and $8M increase in 2023 due to Major Weather Events.
b. Please provide details on the $6M increase in 2023 due to the Labour Strike.
c. Please explain the $6M reduction in 2023 attributed to the reversal of non-recurring costs.
d. Please provide details of the $7M reduction in 2024.
e. Please explain why the above 'one-time costs' increased by $22M but only $13M was reversed.
f. Please provide further details on the 2026 cost drivers related to the Customer Engagement Platform ($0.9M), Other minor technology program costs ($0.8M) and the increase in other costs beyond the items listed ($1.3M).

4-SEC-71
[Ex. 4-1-2, p. 19 and Ex. 9-2-1, Table 1] With respect to Testing, Inspection & Maintenance:

a. Of the $6.1M increase in Testing, Inspection & Maintenance in 2026, $2.8M is attributed to the Non-Wires Programming & System Integration. Table 1 of Exhibit 9-2-1 shows $2.192M as the baseline for the required DVA. Please explain the $608k difference.
b. Please provide details on what 'new evolving trends/technologies' Hydro Ottawa is planning to use.
c. Please provide an update on the drone pilot project.

4-SEC-72
[Ex. 4-1-2, Appendices 2-JB and 2-JC] Please complete Excel file 4-SEC-72, by mapping the cost drivers amounts shown in Appendix 2-JB to the Program variances from Appendix 2-JC as shown in

the following table. (Note available information from the Exhibit has already been shown as examples).

4-SEC-73
[Ex.4-1-3, Attachment A – Employee Compensation Strategy, Table 10] With respect to employee compensation:

a. Please extend Table 10 to include 2021 approved and 2021 to 2023 actuals.
b. Please provide the final actual number of full-time permanent positions, temporary full-time and part-time employees, at the end of 2024.
c. What was the actual vacancy rate for 2024?
d. Please provide a year-to-date actual number of full-time permanent positions filled in 2025, and provide an update on the vacancy rate for 2025.
e. Please explain why Hydro Ottawa believes the vacancy rate in 2026 will be lower than 2024, when both attrition rates and internal movement are increasing.

4-SEC-74
[Ex.4-1-3, p.14, Appendix 2-K and Attachment B – Workforce Planning Strategy] With respect to overtime:

a. Please provide a breakdown of compensation attributable to overtime for each year in Appendix 2-K.
b. Please explain how Hydro Ottawa forecasts overtime.

4-SEC-75
[Ex.4-1-3, Attachment B – Workforce Planning Strategy, Figures 4 and 5] For each of OM&A and capital, please provide the actual/forecasted contracted services over the same time period as Figures 4 and 5.

4-SEC-76
[Ex.4-1-3, Attachment C – Workforce Growth, Tables 1 and 3, Figures 5 and 6, Appendix 2-K] With respect to compensation:

a. Table 1 shows 50 new positions added in 2024 and Appendix 2-K shows an increase in FTEs of 134 (628-494). Please reconcile.
b. Please confirm that based on the figures in Tables 1 and 3, that of the 81 new positions forecasted for 2026, 68 are primarily funded under OM&A and 13 are dedicated to capital.
c. Please identify those new positions forecasted for 2026 which will be primarily capital.
d. Please confirm that the vacancy rate of 8% applies to both OM&A and capital positions.
e. Based on the 8% vacancy and 63 of the FTEs being primarily OM&A, 12 FTEs being primarily capital , and the information in Appendix 2-K, SEC has calculated the following:

Total Compensation			
	Increase in 2026	Increase in FTEs	$/FTE
OM&A	$ 9,123,792	63	$ 144,822.10
Capital	$ 4,503,346	12	$ 375,278.85
Total	$ 13,627,139	75	$ 181,695.18

Please explain the large difference between $/FTE for capital versus OM&A.

f. Please provide the underlying dollars used to create Figures 5 and 6.

4-SEC-77
[Ex.4-1-3, Attachment C – Workforce Growth, Table 1] With respect to workforce growth:

a. Please provide more details for each of the forecasted 22 new positions in Engineering & Design in 2026, i.e. position title, job duties.
b. Please provide more details for each of the forecasted 43 new positions in Distribution Operations in 2026, i.e. position title, job duties.

4-SEC-78
[Ex.4-2-1, Table 3 and Appendix 2-N] With respect to shared services:

a. Please explain why the cost of shared services provided by Hydro Ottawa to Hydro Ottawa Holding Inc. and Hydro Ottawa Energy Services Inc. have increased immaterially from 2021 approved to 2026 forecast, with no change in service, when Hydro Ottawa's OM&A is forecasted to increase by 55% over the same period.
b. Please explain what services provided by Hydro Ottawa Holding Inc. fall in the Customer Service, Corporate Communications category and why the amount allocated has increased by 218% (from $517k to $1,646k from 2021 to 2026).

4-SEC-79
[Ex.4-2-3, Table 1] With respect to One-Time Regulatory Costs:

a. Please provide the breakdown of the $2.7M consultants' costs forecast.
b. Please provide a revised version of Table 1, that shows the one-time regulatory costs incurred at the date of the filing of the Application.
c. Please explain the more than 6 times increase in forecast 2026 legal costs related to the Application, as compared to what was forecast for the 2021 application.
d. Please prepare an estimate of one-time regulatory costs based on the assumption that this Application also reaches a full or substantial settlement.

6-SEC-80
[Ex.4] With respect to Appendix 2-H:

a. Please update Appendix 2-H to include 2024 full year actuals and 2025 year-to-date actuals, as well as year-to-date actuals for the same point in time in 2023 and 2024.
b. Please update the 2025 and 2026 full year forecasts if they have changed.

6-SEC-81
[Ex.6-3-5, p. 2, Tables 1 and 2] With respect to Services to Third Parties:

a. Please break out the Services to Third Parties (net of costs) lines in Tables 1 and 2 to show revenue and expenses separately.
b. Please further break-out the Services to Third Parties expenses and revenue lines in part (a) into the following, as per the example table below:
    i. Isolating and re-energizing services
    ii. Mutual aid
    iii. Transformer vault shutdown access services
    iv. Inspection services
    v. Generator services
    vi. Projects that do not end up reaching a state to generate revenue
    vii. Non-Wires Customers Solutions Program
    viii. Any other services not included above

Services to Third Parties	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Isolating and re-energizing services - Revenues										
Isolating and re-energizing services - Expenses										
Isolating and reenergizing services - Net										
Etc.										

c. Please explain why Hydro Ottawa does not charge for all costs for those Services to Third Parties, even if the projects do not end up reaching a stage to generate revenue.

6-SEC-82
[Ex.6-3-5, Appendix 2-H] Please provide a breakdown of line 195, 'Services to Third Parties Costs' into affiliate and non-affiliate.

8-SEC-83
[Ex.8-2-3, p.6] With respect to the System Losses Plan, please explain why Hydro Ottawa has chosen not to include "Improved System Loses" as a criterion for project evaluation, as originally planned.

8-SEC-84
[Ex.8-3-1, Table 2] With respect to Hydro Ottawa's request to increase its Standard Supply Service ("SSS") Charge:

a. How many customers are currently supplied by a Retailer?
b. Please provide details of the activities and programs that make up the 2026 SSS expense of $6,764,099.
c. Please explain why Hydro Ottawa has determined that the costs for this service should not be subject to an 'X' factor adjustment?
d. Please explain why the increase in revenue of $5.6M in 2026 over 2025 for SSS is not reflected in similar decreases in OM&A costs in Appendix 2-JB.

8-SEC-85
[Ex.8-4-1, Table 1 and Appendix 2-H] With respect to Hydro Ottawa's request to change some of its Specific Service Charges ("SSC"):

a. For each charge listed in Table 1, please provide the actual number of occurrences in 2021 to 2024, and forecasted number of occurrences in 2025 and 2026, and the total expected revenue.
b. Hydro Ottawa is forecasting a $991k decrease in the average revenue from SSC between 2021-2025 and 2026-2030. Please explain the impact, if any, this change has on OM&A.

9-SEC-86
[Ex.9-1-3, Attachment A] Please update the Deferral and Variance Account (Continuity Schedule) with 2024 actuals, if not already done.

9-SEC-87
[Ex.9-1-3, p.17-27] With respect to the proposed capital additions differential variance accounts:

a. Please provide a table that shows for each account/sub-account, the specific programs (and sub-programs) that it applies, there respective forecast capital additions for each year of the term that would be the baseline for any variances, and if they are symmetrical or asymmetrical.
b. Please provide a revised version to part (a), if there was no change in accounts/sub-accounts from what was approved in EB-2019-0261.

9-SEC-88
[Ex.9-1-3, p.25] Hydro Ottawa proposes changes to the existing System Access Capital Additions Revenue Requirement (Residential and Plant Relocation) Differential Variance Account to "be modified to also include commercial expansions (under System Access) and capacity upgrades (under System Service) related to enabling housing development as defined under Ontario's Bill 214, the *Affordable Energy Act*, 2024."

a. Please explain what is meant by "related to housing development".
b. Please explain the relationship between commercial expansions and housing developments.

9-SEC-89
[Ex.9-1-3, p.29] With respect to the Performance Outcomes Accountability Mechanism Deferral Account:

a. For each year the mechanism has been in place, please provide the specific metrics and targets for each year, and Hydro Ottawa's actual performance.
b. Please explain why Hydro Ottawa has not proposed continuation with an updated or revised version of the Performance Outcomes Accountability Mechanism Deferral Account.

9-SEC-90
[Ex.9-1-3, p.40; *Decision and Order* (EB-2023-0143), October 31, 2023] As part of its approval of the Getting Ontario Connected Act (GOCA) Variance Account, the OEB stated that it in the context of a request for disposition that it "agrees with OEB staff on the necessity for utilities to demonstrate that recorded amounts in their accounts are both incremental to the base rates and are a direct result of Bill 93."[emphasis added] Please explain and provide to substantiate how the entire variance in locate costs is a direct result of Bill 93.

9-SEC-91
[Ex.9-1-4, p.3] With respect to Account 1592 – CCA Subaccount:

a. Please provide CCA continuity schedules for both the regular and accelerated CCA amounts in 2020.

b. Please explain why the Accelerated CCA is lower than the Regular CCA.
c. Please explain why the Difference in Grossed Up PILs amount is not reflected in the DVA continuity schedule as an entry in 2020.

9-SEC-92

[Ex.9-2-1, p.1-2] With respect to the proposed Non-Wires Solutions Variance Account:

a. Is the account meant to capture variance in costs of identified NWS projects only, or would it also capture costs for any new NWS projects undertaken by Hydro Ottawa that has not be forecast as part of the DSP?
b. If it includes the latter, and the NWS project replaces, or differs, traditional investment included in rates, would the account reflect the savings from cancellation or deferral?

Respectfully, submitted on behalf of the School Energy Coalition, this 22nd day of July, 2025.

Mark Rubenstein
Counsel for the School Energy Coalition