

ENTEGRUS POWERLINES INC.

**Application for electricity distribution rates and other
charges beginning May 1, 2026**

**DECISION ON ISSUES LIST
October 24, 2025**

Entegrus Powerlines Inc. (Entegrus Powerlines) filed a cost of service application with the Ontario Energy Board (OEB) on August 28, 2025, under section 78 of the Ontario Energy Board Act, 1998, seeking approval for changes to the rates that Entegrus Powerlines charges for electricity distribution, beginning May 1, 2026.

On October 15, 2025, the OEB issued a revised Procedural Order No. 1 that, among other things, made provision for OEB staff to file a proposed Issues List, or alternatively, Entegrus Powerlines shall advise the OEB in writing that the parties and OEB staff have been unable to reach an agreement on a draft issues list by October 24, 2025.

OEB staff filed a proposed Issues List on October 22, 2025, and indicated that parties have agreed to revise the [standard Issues List](#) for Entegrus Powerlines' 2026 distribution rate application by adding the following issue:

7.3 Is the rate harmonization proposal appropriate?

Along with the addition of the issue, in the cover letter, the parties 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. The parties requested permission to file interrogatories according to the exhibit numbers in the application, as they believe this approach is more efficient and likely less costly.

Additionally, the parties indicated that, given the current issues list was prepared prior to the interrogatory process, parties may wish to raise additional matters for inclusion on the Issues List after the responses to the interrogatories are received.

Findings

The OEB has reviewed the proposed Issues List and the two aforementioned requests and approves them for the purposes of 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 issues list attached as Schedule A is approved.

DATED at Toronto, **October 24, 2025**

ONTARIO ENERGY BOARD

Ritchie Murray
Acting Registrar

SCHEDULE A
ENTEGRUS POWERLINES INC.
EB-2025-0044
PROPOSED ISSUES LIST

Proposed Issues List

1. Capital Spending and Rate Base

- 1.1 Are the proposed capital expenditures and in-service additions appropriate?
- 1.2 Are the proposed rate base and depreciation amounts 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, 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 and their disposition, 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?
- 7.3 Is the rate harmonization proposal appropriate?