



PUBLIC INTEREST ADVOCACY CENTRE  
LE CENTRE POUR LA DÉFENSE DE L'INTÉRÊT PUBLIC

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November 9, 2025

VIA E-MAIL

Mr. Ritchie Murray  
Acting Registrar (registrar@oeb.ca)  
Ontario Energy Board  
Toronto, ON

Dear Mr. Murray:

**Re: EB-2025-0044 Entegrus Powerlines Inc. (EPI)  
May 1, 2026 Cost of Service Rates  
Interrogatories of the Vulnerable Energy Consumers Coalition (VECC)**

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Please find attached the interrogatories of VECC in the above-noted proceeding. We have also directed a copy of the same to the Applicant.

Yours truly,

A handwritten signature in black ink, appearing to read 'M. Garner', is written over a light blue horizontal line.

Mark Garner  
Consultants for VECC/PIAC

Carly Shaw, Director of Regulatory, EPI  
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|                         |  |
|-------------------------|--|
| <b>REQUESTOR NAME</b>   | <b>VECC</b>                                  |
| <b>TO:</b>              | <b>Entegrus Powerlines Inc. (EPI)</b>        |
| <b>DATE:</b>            | <b>November 9, 2025</b>                      |
| <b>CASE NO:</b>         | <b>EB-2025-0044</b>                          |
| <b>APPLICATION NAME</b> | <b>2026 Cost of Service Rate Application</b> |

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## **1.0 ADMINISTRATION (EXHIBIT 1)**

### **1.0-VECC-1**

**Reference: Exhibit 1, page 48**

- a) Does Entegrus Transmission Inc. continue to operate and if so does it have any transactions with the utility EPI?

### **1.0-VECC-2**

**Reference: Exhibit 1, pages 57-**

- a) What was the total cost of the Innovative Research Group customer engagement, including the supplemental tariff survey?
- b) Please provide the cost of the Concentrix Transactional Customer survey and explain how often this survey is undertaken.

### **1.0-VECC-3**

**Reference: Exhibit 1, page 64**

*"As of the date of filing this Application, no letters of comment have been received.*

*EPI will file all responses to matters raised in letters of comment filed with the OEB during the course of the proceeding in this Exhibit 1, in accordance with Section 2.4.9 of the Filing Requirements."*

- a) Please provided the noted summaries of letters of comment and how EPI is addressing the stated concerns.

### **1.0-VECC-4**

**Reference: Exhibit 1, page 67**

*"EPI engages a third-party service provider to conduct ongoing First Contact Resolution 1 ("FCR") surveys. FCR traditionally represents a percentage of instances where a customer's need is addressed at the time of their first point of contact on the matter."*

- a) Does the FCR service provider produce reports for EPI? If yes how often are these reports provided?
- b) Is this the report, referred to in Attachment 1-F as the “Concentrix Transactional Customer survey? If not, please provide the most recent transactional survey provided to EPI.

## **2.0 RATE BASE AND CAPITAL (EXHIBIT 2)**

### **2.0-VECC -5**

**Reference:** Exhibit 2, DSP, pages 123 and 126

**Preamble:** The Application states:

*“The residential sector, comprising over 90% of EPI’s customer base, is a primary driver of load growth. Recent subdivision developments, coupled with government housing mandates such as Ontario’s Bill-23: More Homes Built Faster Act (2022), are expected to sustain this growth. As residential electrification accelerates – driven by the adoption of EVs, heat pumps, and other electric technologies – demand will continue to rise.”* (page 123)

*“Although fewer in number, Commercial and Industrial customers can drive significant demand growth, often requesting unprecedented load capacities. These connections can quickly deplete available capacity, especially in areas poised for industrial or commercial development.”* (page 126)

- a) For purposes of the DSP what were EPI’s assumptions regarding the annual growth in Residential connections and load for the next five years?
- b) For purposes of the DSP what were EPI’s assumptions regarding the annual growth in Commercial and Industrial connections and load for the next five years

### **2.0-VECC -6**

**Reference:** Exhibit 2, pages 11- Section 2.1.5, Appendix 2-AA

- a) What accounts for the large increase in the cost of transformer replacements in 2024 (line 31)?

### **2.0-VECC -7**

**Reference:** Exhibit 2, Attachment C, DSP Part 1, pages 63-

- a) Please provide Tables 3-25, 3-26 and 3-27 by rate zones.
- b) Does EPI gather data on response time to it various non-contiguous are areas? If yes, please provide these metrics. If not how does EPI understand whether it is providing similar reliability to its different service areas.

## **2.0-VECC -8**

### **Reference: Tab Exhibit 2, Attachment 2-C DSP Part 6 of 6, Attachment J, 9. Metering Renewal**

*“Approximately an additional 65% of EPI meters will need to be resealed during the forecast window.”*

- a) Given 65% of meters are being resealed does this mean that a maximum of 45% of meters are being replaced with AMI 2.0 capable meters?
- b) Please provide the implementation plan which outlines the AMI communication and other AMI 2.0 infrastructure investments over the DSP plan period.
- c) This projected is noted as starting in 2026. In the three years prior EPI has been spending in excess of \$1.4 on “metering renewal” (Appendix 2-AA) please clarify the difference between the investments of the last three years (ending 2025) and what is being done in 2026 onward at an incremental cost of approximately \$1 - \$1.5 million per year. Specifically address if (when) the meter replacement technology has changed.

## **2.0-VECC -9**

### **Reference: Exhibit 2, DSP Attachment J Material Investment Narrative, 17. Capacity**

- a) Please provide details on the 5 largest projects done under the Capacity Enhancements in 2025 including: budget, actual costs incurred to date, status of the project’s in-service date.
- b) If not included in a) please provide the same information as in a) for the Edgeware TS (St. Thomas).

## **2.0-VECC -10**

### **Reference: Exhibit 2, pages 57-**

- a) Please provide the forecast cost of i) the HVAC enhancement and roof replacement of the Chatham facility and ii) the Materials Storage Building.
- b) Please provide the current status of these two projects (separately) and clarify as to whether the Storage building is currently in use.

## **2.0-VECC -11**

### **Reference: Exhibit 2, DSP Attachment J Material Investment Narrative, 22**

- a) Please provide a list, by vehicle type e.g. bucket truck, service pickup, suv/car, trailers etc.) for each year 2024, 2025 and 2026 which shows the number of that type of vehicle purchased, the number retired (or expected

to be retired in 2026) and the average age of the vehicles in each category in each year.

- b) Does 2025 ISA (as shown in Appendix 2-BA) currently include any vehicles not yet delivered to EPI. If yes, please provide the expected delivery date.

## **2.0-VECC -12**

### **Reference: Exhibit 2, DSP Attachment J Material Investment Narrative 14 – Voltage conversion**

*“During the 2026-2030 Forecast Period, EPI plans to offload 5 substations with concentrated efforts in Strathroy, Blenheim and Wheatley.”*

- a) Please provide the name of each of the referenced 5 stations, the year in which it is expected that the project to “offload” the station is expected to begin and the year the project is expected to be completed.
- b) Please also provide the current forecast cost for each project listed in a)
- c) EPI is proposing a significant increase in its voltage conversion project. Please provide an estimate of the reduction in cost and a revised cost estimate for this category of costs (voltage conversion) for each year, 2026-2030 under two scenarios: i) deferral of one station to 2031 or beyond, ii) deferral of two stations to 2031 or beyond.
- d) Please explain how EPI would assess which stations might be delayed and what risks might occur in delaying those projects.

## **3.0 OPERATING REVENUE (EXHIBIT 3)**

### **3.0-VECC -13**

#### **Reference: Exhibit 3, page 9 Load Forecast Model, Inputs tab**

- a) For each of the customer classes please provide the monthly kWh, kW (where applicable) and customer/connection count for all those months in 2025 where actual data is available.

### **3.0-VECC -14**

#### **Reference: Exhibit 3, page 10 Exhibit 7, pages 14 & 15**

**Preamble:** The Application states:  
*“The actual power purchases exclude one Wholesale Market Participant that wound down its operations in 2025, and one GS > 50 kW customer that began winding down its operations in 2020.”* (Exhibit 3, page 10)

*“This load forecast includes Wholesale Market Participants (“WMP”) as discussed in Exhibit 3.” (Exhibit 7, page 14)*

*“As of June 30, 2025, EPI has two WMP who reside in the GS>50 rate class. Consistent with Exhibit 3 and the 2026 Load Forecast, EPI has removed the WMP forecast kWh from the GS>50 rate class and entered the results in Line 29 of this Tab.” (Exhibit 7, page 15)*

- a) Please confirm that the Wholesale Market Participant referenced in the Preamble (Exhibit 3) is no longer in operation and whether there is currently any power being delivered to the customer’s connection.
- b) Please confirm that in addition to the Wholesale Market Participant referenced in the Preamble (Exhibit 3), EPI still has two Wholesale Market Participants (per Exhibit 7, page 15).
- c) Please confirm whether the GS > 50 kW customer that began winding down its operations in 2020 is still in operation (i.e., power is currently being delivered to the customer’s connection).

### **3.0-VECC -15**

**Reference:** Exhibit 3, page 14

**Preamble:** The Application states:

*“EPI did not include a variable for Conservation and Demand Management (“CDM”), nor were any explicit CDM adjustments made to the forecast.”*

- a) Please explain why EPI did not include a variable for Conservation and Demand Management (“CDM”) in its Load Forecast Model, nor make any explicit CDM adjustments to the forecast.

### **3.0-VECC -16**

**Reference:** Exhibit 3, page 12

**Preamble:** The Application states:

*“To account for the sharp but temporary disruption in electricity usage caused by the onset of the COVID-19 pandemic, EPI included a COVID flag variable in the regression analysis. ...The COVID-19 flag variable was assigned a value of 0.5 in March 2020, 1 in April and May 2020, and 0.5 in June 2020, with all other months set to 0.”*

- a) Did EPI test any other COVID variables?
  - a. If yes please outline the other COVID variables tested, provide the regression results (i.e., for each “equation” provided the coefficients and t-statistics for each of the variables used and the resulting R-squared value) and explain why they were rejected
- b) If not tested, please provide the regression results (i.e., regression equation and statistics) for each of the following and also provide the 2025 and 2026

kWh forecast for the alternative that has the highest R-squared result with a statistically significant COVID variable coefficient:

1) Binary Flag equal to: i) zero for months before March 2020, ii) 1.0 in each of March, April and May 2020 and iii) then zero thereafter

3) Two Binary Flags where:

- One is equal to: i) zero for months before March 2020, ii) 0.5 x HDD value in March 2020, iii) 1.0 x HDD in April to December 2020, iii) 0.75 x HDD in 2021, iv) 0.5 x HDD in 2022 and v) zero thereafter.

- Second is equal to: i) zero for months before March 2020, ii) 0.5 x CDD value in March 2020, iii) 1.0 x CDD in April to December 2020, iii) 0.75 x CDD in 2021, iv) 0.5 x CDD in 2022 and v) zero thereafter.

### 3.0-VECC -17

**Reference:** Exhibit 3, page 12

**Preamble:** The Application states:

*“Statistics Canada routinely collects historical economic activity for the Ontario manufacturing sector. Specifically, Manufacturing Sales in Ontario was found to be statistically significant and has been included in the regression analysis as an indicator of economic activity.”*

*“The forecast assumptions for 2025 and 2026 Manufacturing Sales were initially informed by the Financial Accountability Office of Ontario’s (“FAO”) April 30, 2025 report entitled The Potential Impacts of US Tariffs on the Ontario Economy, which projects an 8% decrease in Manufacturing GDP by 2026. Following additional customer engagement results detailed in Section 1.7.3 of Exhibit 1, EPI altered its intended approach and applied an adjusted decrease of 4% by 2026 to the Manufacturing variable, instead of the full 8% highlighted in the FAO Report.”*

- a) Please provide the specific Statistics Canada source for the data regarding historical economic activity for the Ontario manufacturing sector.
- b) Please provide a copy of the Financial Accountability Office of Ontario’s (“FAO”) April 30, 2025 report entitled The Potential Impacts of US Tariffs on the Ontario Economy.
- c) Please confirm that the FAO’s projection (per page 10 of the Report) of an 8% decrease in Manufacturing GDP by 2026 was not 8% in absolute terms but 8% relative to the Manufacturing GDP forecast based on a “No Tariff” scenario.
  - i. If confirmed, please indicate whether the Report provided details regarding the Ontario Manufacturing GDP forecast for 2025 and 2026 based on the “No Tariff” scenario.
- d) Is EPI aware of any other recent forecasts for Ontario Manufacturing Sales for 2025 and 2026? If so, please provide the sources and their respective Ontario Manufacturing Sales forecasts for 2025 and 2026.

- e) Did EPI test any other economic variables (e.g., Ontario GDP or Ontario Employment)?
- i. If yes please outline the other economic variables tested, provide the regression results (i.e., for each “equation” provide the coefficients and t-statistics for each of the variables used and the resulting R-squared value) and explain why they were rejected
  - ii. If not, please provide the results (i.e., regression equation, statistics and forecasts for 2025 and 2026) using Ontario (real) GDP as opposed to Ontario Manufacturing GDP.

### **3.0-VECC -18**

**Reference:** Exhibit 3, page 20

**Preamble:** At page 20 the Application outlines two adjustments that were made to the customer class data.

- a) Please confirm that these adjustments do not impact either the total Purchased Power forecast for 2026 or the individual customer class kWh forecasts for 2026.
- i. If there is any impact, please explain why.

### **3.0-VECC -19**

**Reference:** Exhibit 3, page 22  
**Load Forecast Model, Rates Class Energy Model and Rate Class Load Model Tabs**

**Preamble:** The Application states:  
*“For the purposes of calculating the General Service >50kW and Large Use demand and revenue in the cost allocation model and distribution rate design, EPI has included standby on Tab 16.1 of the cost allocation model, as well as in the derivation of revenue at existing rates and the derivation of volumetric charges for these rate classes (including Tab 10 of the Revenue Requirement Workform).”*

- a) Were the historic kW associated with Standby included in the customer class kW used in the Rate Class Energy Model and Rate Class Load Model Tabs?

#### 4.0 OM&A (EXHIBIT 4)

##### 4.0 -VECC -20

**Reference: Exhibit 1, Proforma Income statement, 5: Attachment 1: Financial Statements (PDF 145)**

- a) When comparing Operating expenses (net of Depreciation and Amortization) there is difference between the Proforma Income Statement at Exhibit 1 and the OM&A spending at Appendix 2-JA for both 2025 and 2026 of as shown below:

|      | Appendix 2-JA | Exhibit 1 Income Stmt | Difference |
|------|---------------|-----------------------|------------|
| 2025 | 19,043,316    | 19,307,946            | (264,630)  |
| 2026 | 21,127,866    | 21,165,415            | (37,549)   |

Please reconcile these differences.

##### 4.0 -VECC -21

**Reference: Exhibit 4, page 19**

TABLE 4-4: ANNUAL ADJUSTED INFLATION FACTORS

| Year | IPI/Estimate | Stretch <sup>1</sup> | Net Inflation |
|------|--------------|----------------------|---------------|
| 2016 | 2.1%         | 0.30%                | 1.8%          |
| 2017 | 1.9%         | 0.15%                | 1.75%         |
| 2018 | 1.2%         | 0.15%                | 1.05%         |
| 2019 | 1.5%         | 0.15%                | 1.35%         |
| 2020 | 2.0%         | 0.15%                | 1.85%         |
| 2021 | 2.2%         | 0.15%                | 2.05%         |
| 2022 | 3.3%         | 0.15%                | 3.15%         |
| 2023 | 3.7%         | 0.0%                 | 3.7%          |
| 2024 | 4.8%         | 0.0%                 | 4.8%          |
| 2025 | 3.6%         | 0.0%                 | 3.6%          |
| 2026 | 3.7%         | 0.0%                 | 3.7%          |

- a) Please provide the actual annualized inflation Statistics Canada CPI for each year (year-to-date for 2025).

##### 4.0 -VECC -22

**Reference: Exhibit 1, page 90, Exhibit 4, page 122 (4.7.1)**

- a) Please provide EPI's annual dues paid to the EDA for each year 2019 through 2026 (forecast).

#### **4.0 -VECC -23**

**Reference: Exhibit 4, page 123**

- a) Please update Appendix 2-M (Regulatory Costs) for actuals to-date.
- b) Please provide the actual and forecast OEB assessment costs for the years 2016 (combined utilities) through 2026 forecast).
- c) Please provide an explanation of 75k in incremental staff and allocated operating expense and specifically address how it is incremental to normal staff costs/allocations.
- d) What was the amount of the prior cost of service applications costs that were amortized from 2016 onward? Do these costs appear in Appendices 2-JA and 2-JC?

#### **4.0 -VECC -24**

**Reference: Exhibit 4**

- a) Please provide tables 4-15 through 4-24 showing the separately all labour related and non-labour related costs. Please also add a row showing the percentage of the labour/to total costs for each year.

#### **4.0 -VECC -25**

**Reference: Exhibit 4, Section 4.6, pages 113-**

- a) Based on a comparison of shared services in 2023 to 2026, EPI services and rents to its affiliates appear to have increased at less than the rate of inflation and less than that of EPI's own costs during that same period. For example, EPI rent to ESI was \$33,187 in 2024 and in 2026 is projected to be \$35,219. Similarly, the price for Water Billing and Collection to the affiliates appears to have increased at a rate lower than EPI's own costs which are used to provide these services. Please explain the reasons for the apparent difference between the costs charged to affiliates and the rising costs of EPI.
- b) For each of the services to affiliates, please show the annualized EPI FTEs allocated to the service in each year 2023 through 2026 (forecast)

#### **4.0 -VECC -26**

**Reference: Exhibit 1, pages 96 -**

- a) What is the annual vacancy (churn) rate for each year 2022 through 2025?
- b) What positions are currently unfilled and at what stage is the recruitment process

## **5.0 COST OF CAPITAL (EXHIBIT 5)**

### **5.0-VECC-27**

**Reference: Exhibit 5, page 9**

*“Second, in early 2024, EPI’s former third-party lender applied a 25 basis point increase to its lending rates.”*

- a) With reference to Appendix 2-OB (Debt Instruments), please identify which specific loans (e.g. CIBC 6B etc.) for which the 25 basis point premium was added.
- b) Please explain how the lender was able to adjust the EPI rate on the long term loans labeled in Appendix 2-OB.

### **5.0-VECC-28**

**Reference: Exhibit 5, page 10**

*“Third-party term debt totaling approximately \$52M, with an average interest rate of 4.267%, was novated to TD Bank at the same average rate, ensuring no impact on EPI’s future interest costs. Also, note that this rate is below the OEB’s most recent deemed long-term debt rate of 4.51%.”*

- a) With reference to Appendix 2-OB please show the derivation that supports this statement.

### **5.0-VECC-29**

**Reference: Exhibit 5, page 11**

*“It is estimated that EPI will borrow \$10,500,000 on 2 July 1, 2026, to fund capital asset additions for the year. An interest rate of 4.60% has been 3 applied to this new borrowing, based on the indicative rate provided by TD Bank as of July 2, 4 2025 for a 30-year amortizing term loan.”*

- a) Please confirm (or correct that the loan referenced above is represented in Appendix 2-OB at “TD 4” with a principal amount of \$5,730,978.
- b) If this is correct please show the derivation of the principal and why it is different than 50% of \$10.5 million.
- c) What is the current quoted rate provided by TD Commercial Banking for a loan of \$10.5 million with similar terms as that of “TD 1”?

## 5.0-VECC-30

**Reference: Exhibit 5, page 9**

*“Committed revolving term loan with TD Bank – EPI has drawn \$8,000,000 from this revolving credit facility, which has a total limit of \$10,000,000. The loan carries a variable interest rate set at the TD Bank Prime Rate minus 35 basis points. This facility has been utilized to finance EPI’s working capital requirements. For the purpose of determining the actual long-term debt rate in this application, EPI has applied the OEB’s long-term debt rate of 4.51% to this credit facility for the 2026 Test Year, in alignment with the 2025 Cost of Capital Report issued on March 27, 2025.”*

- a) Please specify which part of the 2025 Cost of Capital Report EPI is relying upon in the above reference.
- b) Given the revolving nature of the debt and the variable rate why should this debt not be classified as short-term and have the Board’s short-term debt rate applied.
- c) What was the actual debt rate applied most recently to this tranche of debt? Please explain how the lender was able to adjust the rate on any loan which is labeled in Appendix 2-OB.

## 5.0-VECC-31

**Reference: Exhibit 5, page 9**

*“EPI’s deemed and actual long-term debt amounts are similar. For 2026, the amount of actual long-term debt of \$114,641,708 (see Table 5-6) exceeds the deemed long-term debt amount of \$114,208,269 (see 5 Table 5-4) by \$433,439.”*

- a) What would be the change to the weighted cost of long term debt (4.34%) if the amount of \$433,439 were removed from the costliest debt (i.e. 6.5%) as shown in Appendix 2-OB (Debt Instruments).

## 6.0 REVENUE REQUIREMENT (EXHIBIT 6)

### 6.0-VECC-32

**Reference: Chapter 2 Appendices, Appendix 2-H  
Exhibit 6, page 20**

- a) Please provide a revised version of Appendix 2-H that includes the 2025 actual values to date (and 2024 comparable values for the same months).
- b) For each of the Accounts in Appendix 2-H please explain how the forecast values for 2025 and 2026 were determined.

- c) With respect to Account #4210, please provide the details supporting the 2024, 2025 and 2026 Joint Pole Use revenues (i.e. number of poles and annual rate used).

## 7.0 COST ALLOCATION (EXHIBIT 7)

### 7.0-VECC-33

**Reference:** Cost Allocation Model, Tab I8 (Demand Data)  
EPI\_Utilis\_LoadProfile\_Template  
Exhibit 7, page 6

**Preamble:** The Application states:  
*“EPI’s load profiles have been updated for all rate classes. EPI used a historical average for weather normalization. More specifically, EPI developed load profiles based on historical hourly load data for 2022, 2023, and 2024.”*

- a) Please confirm that the CP and NCP values used in Tab I8 were based on the average of the values CP and NCP calculated using the actual 2021-2023 data.
- b) Please provide a schedule that for each month compares: i) the 10-year average HDD value used in Exhibit 3 and ii) the average HDD value for the years 2022-2024.
- c) Please provide a schedule that for each month compares: i) the 10-year average CDD value used in Exhibit 3 and ii) the average CDD value for the years 2022-2024.

### 7.0-VECC-34

**Reference:** Cost Allocation Model, Tabs I6.2 and I8

- a) In Tab I6.2, for the GS>50 class the CCS value (455) is greater than the CCLT value (368). Similarly, in Tab I8, for the GS>50 class the SNCP4 value (319,960) is greater than the LTNCP4 value (258,973). This suggests that for some GS>50 customers EPI owns the secondary facilities even though the customer owns the transformer. Please confirm that this is correct.

### 7.0-VECC-35

**Reference:** Exhibit 7, pages 8-9  
EPI\_Main\_2026\_Tariff\_Schedule\_and\_Bill\_Impact\_Model,  
Tab 2 (Current Tariff Schedule)

**Preamble:** The Application states:  
*“In its 2016 COS Application (EB-2015-0061), EPI received approval for Standby rates on a final basis for its GS > 50 kW and Large Use*

*rate classes, equal to the variable distribution charge for each rate class, respectively.”*

The Current Tariff Schedule describes the billing Standby as follows:

*“General Service > 50 kW - for a customer whose facility is in the General Service > 50 kW rate class and for a month where actual demand is less than contracted demand. The charge is applied to the amount by which the amount of load transfer capacity contracted by a facility exceeds the actual demand.*

*Large Use Standby Charge - for a customer whose facility is in the Large Use rate class and for a month where actual demand is less than contracted demand. The charge is applied to the amount by which the amount of load transfer capacity contracted by a facility exceeds the actual demand.”*

- a) Please clarify whether the “contracted demand” is a contracted amount for Standby or a contracted amount for the customer’s total billed demand.
  - i. If the “contracted demand” is a contracted amount for Standby, please explain how EPI determines whether and by how much the contracted demand exceeds the actual demand.

## **7.0-VECC-36**

**Reference:** Exhibit 7, page 12

**Preamble:** The Application states:

*“To calculate the billing and collecting weighting factors, EPI calculated the estimated cost related to each rate class. To do this, EPI first allocated the billing and collecting costs to one of two groups, 1) low volume (Residential and GS<50 kW) and 2) high volume (GS>50-4,999 kW and Large Use). EPI then used these allocated costs divided by the number of bills issued to determine a total cost per bill.”*

- a) Please provide a schedule that sets out the allocation of billing and collecting costs to the two groups and the subsequent calculation of the weighting factors. In preparing the schedule please:
  - i. Indicate how the Sentinel, Street Lighting and USL classes were incorporated into the analysis.
  - ii. Identify those costs that could be directly allocated to one of the two groups.
  - iii. Identify those costs that were attributed to both groups (e.g. postage) and how they were allocated between the two groups.

### 7.0-VECC-37

**Reference:** Exhibit 7, page s 12-12  
Cost Allocation Model, Tab I7.1 (Meter Capital)

- a) Do each of the Residential, GS<50, GS>50 and LU customers only have one meter that is owned by EPI?
  - i. If some customers have more than one meter that is owned by EP, please identify the number of additional meters by customer class.

### 7.0-VECC-38

**Reference:** Exhibit 7, page 13

**Preamble:** The Application states:  
*“EPI no longer has third party meter reading service, and incurs \$0 in expenditures in Account 5310. As such, calculation of this weighting factor is not applicable.”*

- a) Please confirm that EPI relies on internal resources to perform meter reading.
  - i. If yes, in what USOA are the internal costs for meter reading recorded and were the actual internal cost incurred in 2024 and the forecast internal cost for 2026?
  - ii. If not, who performs Entegrus’ meter reading?

### 7.0-VECC-39

**Reference:** Exhibit 7, page 15

**Preamble:** The Application states:  
*“As noted above, while the load forecast for this Application has been prepared on an aggregate service territory basis, EPI currently maintains two separate rate zones. In order to accurately reflect distribution revenue from current rates, EPI has calculated weighted average distribution rates for input into Lines 33 to 35 of this Tab. To facilitate this calculation, EPI calculated the 2024 percentage of customer/connections, kWh and kW by rate zone by rate class. EPI applied these percentages to the 2026 Load Forecast and then applied the 2025 IRM approved rates (EB-2024-0018) to the allocated forecast. EPI calculated the weighted average fixed and variable rates by dividing the total revenue by the total billing determinant.”*

- a) Please provide a schedule that sets out (in excel) the calculations described in the Preamble and the resulting 2025 weighted average rates by customer class.
- b) In the case of the GS>50 class, did the 2024 volumes used for EPI-Main include the 2024 Standby volumes?

## 7.0-VECC-40

**Reference:** Exhibit 7, page 15

- a) It is noted that the Entegrus-STT rate zone does not have a USL customer class. Do all of the Residential and General Service customers in the Entegrus-STT rate zone have meters (including those that would be considered to be USL customers if in the Entegrus-Main rate zone)?
- i. If not, will these customers be reclassified to the USL class starting in 2026?
  - ii. If yes, will these customers continue with their current customer classification in 2026?
  - iii. If yes, how will these customers be treated once their current meter needs to be replaced?

## 8.0 RATE DESIGN (EXHIBIT 8)

### 8.0-VECC-41

**Reference:** Exhibit 8, pages 11-13  
RTSR Workform

- a) With respect to the RTSR Workform, please confirm that the RRR data used in Tab 3 and the billing data used in Tab 5 are both based on the same year.
- b) Please provide a schedule (in Excel) that sets out the calculation of the 2025 weighted average Network and Connection RTSRs set out in Tables 8-10 and 8-11 respectively.
- c) On October 9, 2025 the OEB has issued a letter which provides the calculations for 2026 preliminary Uniform Transmission Rates. On August 29, 2025 HONI filed an application (EB-2025-0030) for approval of its 2026 distribution rates. Please update EPI's RTSR Workform using the 2026 rates as set out in these references.

### 8.0-VECC-42

**Reference:** Exhibit 8, page 15

**Preamble:** The Application states:  
*"EPI proposes using the 2025 estimated HONI LV charges as the basis for the proposed 2026 rates. Table 8-14 below shows the calculation of the estimated 2025 LV charges. This estimate is based on the application of 2024 billing units charged by HONI to the approved HONI 2025 LV rates (EB-2024-0032)."*

- a) On August 29, 2025 HONI filed an application (EB-2025-0030) for approval of its 2026 distribution rates. Please update EPI's proposed 2026 LV rates using HONI's proposed 2026 rates.

#### **8.0-VECC-43**

**Reference: Exhibit 8, page 22**

- a) With respect to Entegrus-Main's current charge for Switching for Company Maintenance based on Time & Materials:
  - a. What were the revenues in 2023 and 2024?
  - b. What is the forecast revenue for 2026 based on now applying the charge across both rates zones?
  - c. How are these revenues reflected in the Application?
- b) With respect to the STT rate zone's previously approved charge for a "Disconnect/Reconnect at customer's request – at meter during regular hours" of \$65.00:
  - a. What were the revenues in 2023 and 2024?
  - b. What are the forecast revenues for 2026 based on now applying the charge across both rates zones?
- c) With respect to the Entegrus-Main rate zone's previously approved charges for a "Temporary Service install and remove – overhead – no transformer" of \$500.00 and for a "Temporary Service install and remove – overhead – with transformer" of \$1,000.00:
  - a. What were the revenues in 2023 and 2024?
  - b. What is the dollar amount for the "offset" that has been included in 2026 contributed capital?

#### **8.0-VECC-44**

**Reference: Exhibit 8, page 25**

- a) Is the meter reading and/or billing for EPI's microFIT customers performed by a third party?
  - i. If yes, how much is EPI charge (per microFIT customer per month) by the 3rd party for this service?

#### **8.0-VECC-45**

**Reference: Exhibit 8, pages 27-28  
Chapter 2 Appendices, Appendix 2-R**

- a) Please re-do Appendix 2-R where the values in Row K (Supply Facilities Loss Factor) are calculated based on the formula set out in Note K of Appendix 2-R (i.e., Actual Supply Facility Loss Factor as calculated by dividing  $(A + C + D)$  by  $(B + C + D)$ )

## 8.0-VECC-46

**Reference:** Exhibit 8, pages 33-34

**Preamble:** The Application states:  
*“The full harmonization of all existing rates, rather than the continuation of some or all rate zone separations or the creation of net new rate classes, carries significant efficiency benefits”*

- a) Please quantify (in dollars) the annual efficiency benefits attributable to the full harmonization of all existing rates.
- b) Please demonstrate that these savings have been factored into EPI’s proposed 2026 revenue requirement.

## DEFERRAL AND VARIANCE ACCOUNTS (EXHIBIT 9)

### 9.0 –VECC -47

**Reference:** Exhibit 9, page 25

*“This subaccount includes amounts paid for OEB Cost Assessments for the period April 1, 2016 to 10 December 31, 2024 in excess of amounts previously included in rates (2016 COS EB-2015-0061 for legacy EPI and 2015 COS EB-2015-0113 for STEI). The COS amounts have been escalated each year by the IRM inflation rate less stretch factor to calculate the annual variance. EPI has included a forecast to December 31, 2025 based on the expected 2025/26 OEB Cost Assessment per the OEB’s Cost Assessment – Fiscal Year 2025-2026 letter dated June 30, 2025.”*

- a) Please provide the detailed calculation showing the derivation of the assessment costs being sought for recovery.
- b) Please provide the referenced OEB letter.
- c) Did EPI seek or receive explicit approval of the OEB for the continuation of the OEB Assessment Cost Account at the time of its rate rebasing deferral (i.e. as part of its STEI MAADs application)?

**End of document**