

Alectra Utilities Corporation – 2027-2031 Customer IR Application (EB-2025-0252)

Error Checking Items – Round 1

November 6, 2025

Item #	Reference 1	Reference 2 If applicable	Description	Alectra Explanation
1	Exhibit 1, Tab 6, Attachment 1-4 PEG Benchmarking Forecast Analysis Excel Model, Tab - Benchmarking Calculations, Line Reference Number 130		There is an actual value provided for “Customers Ten Years Ago” in 2024, but not the forecast years 2025 to 2031. Please explain why there are no values in the forecast years and update the evidence as needed.	Please find attached an updated Attachment 1-4 file reflecting a correction of a manual input error identified during our review. As the omitted data was located in cells with no dependents, it does not impact any calculations or the supporting evidence.
2	Exhibit 1, Tab 11, Schedule 2, p. 14, Table 1-11-4, Line 10 and Line 18	2027 to 2031 Revenue Requirement Workform, Tab Rev_Reqt, Line No. 1, 3, and 11	For the forecast years 2029-2031, the total OM&A value and total revenue requirement value in reference 1 are slightly different from the OM&A Expenses + Property Taxes and Distribution revenue value in reference 2. Please explain (e.g. rounding) and update the evidence as needed.	Alectra Utilities clarifies that the total OM&A and Total Revenue Requirement values are intended to differ between the two identified references. The Reference 1 values are representative of the proposed rate framework approach, where Working Capital Allowance is held to ‘1 minus X’ and OM&A is on an indexed basis, which in turn allows for deriving the RGF for 2028-2031 Custom Price Cap Index. In contrast, the Reference 2 values represent a revenue forecast derived from applying the Custom Price Cap Index to the previous year's rates, including the impact of the X factor, which is outside the derivation of RGF. No update to the evidence is required.
3	2028 to 2031 Revenue Requirement Workform, Tab Rev_Reqt, Line 10 and Line 11		The Base Revenue Requirement amount in Line 10 is not equal to the Distribution Revenue amount in Line 11. Please explain and update the evidence as needed.	Alectra Utilities clarifies that the Distribution Revenue values are intended to differ between the two identified references. The Reference 1 values are representative of the actual forecast costs. In contrast, the Reference 2 values represent a revenue forecast derived from applying the Custom Price Cap Index to the previous year's rates. The difference has been identified as a Custom Price Index Deficiency, which is identified in Tab 13. Rate Design, cell AD52 of each 2028 through 2031 RRWF. The Custom Price Index Deficiency recognizes that Alectra's proposed rate framework does not recover all of Alectra Utilities' forecast costs over the 2028 to 2031 period. The Custom Price Cap Index Deficiency, which is also shown in Tab 8, Cell H51 of the 2028-2031 RRWF, must be removed from Base Revenue Requirement in Tab 13 to properly compare against Total Distribution Revenues, which is the purpose of the Revenue Reconciliation section of Tab 13. No update to the evidence is required.

4	Ch 2 Appendix 2-AA and Appendix 2-AB	Exhibit 2B, Tab 1, Schedule 2, p. 3 (PDF p. 11, 12) Exhibit 2A, Tab 1, Schedule 1, pp. 346, 357, 359-363, 373, 378, 381, 386, and 389	Please revise the tables to show a breakdown of capital contributions in a separate line. Each table should show the following: <ul style="list-style-type: none"> • Gross Expenditure • Capital Contributions • Net Expenditure Please update the evidence as needed.	Alectra Utilities has updated Tables 2-1-6 and Table 2-1-7 in Exhibit 2B, Tab 1, Schedule 2. An updated Exhibit 2B has been filed. Alectra Utilities has updated the following tables in Exhibit 2A DSP Part 1 of 5 to include gross expenditure, capital contributions and net expenditure: Tables 5.4.1-1 to 5.4.1-8 and Tables 5.4.2-1 to 5.4.2-5; Table 5.4.1 - 3 has not been updated as it presents the average annual expenditures. Alectra Utilities has also filed updated Chapter 2 Appendices 2-AA and 2-AB.
5	Exhibit 2B, Tab 4, Schedule 1, p. 1, Table 2-4-1 2027 Revenue Requirement Workform, Tab Rate Base Exhibit 6, Tab 1, Schedule 2, p. 3, Table 6-1-3	Exhibit 2B, Tab 4, Schedule 1, Attachment 2B-5, p. 3, Table 1 and p. 14, Table 12	The working capital allowance shows 7.97% in reference 1 and 7.92% in reference 2. Please explain the variance and reconcile the tables. Please update the evidence as needed.	As noted in Exhibit 2B, Tab 4, Schedule 1, page 1, the Guidehouse Lead-Lag Study relied on 12 months of Alectra Utilities financial information from May 1, 2023, to April 30, 2024, to determine the revenue lag and expense leads for various revenue requirement and cost components. The calculation of 7.92% working capital allowance is supported in Exhibit 2B, Tab 4, Schedule 1, Attachment 2B-5, p.14, Table 12. This table supports the revenue lag and expense lead days and the resulting working capital factor percentages for each line item as calculated by Guidehouse based on data collected over this 366-day period. In Reference 1 (Table 2-4-1 from Exhibit 2B, Tab 4, Schedule 1, page 1 – WCA Summary Calculation) the working capital calculations for revenue and expense line items have been updated to reflect the 2027 Test Year revenue and cost components where the working capital factor percentages (and supporting revenue lag and expense lead data) remain consistent to the Guidehouse calculations, with the exception that the working capital factor percentage has been corrected for 365 days for the 2027 calendar year. No updates to the evidence are required.
6	Ch 2 Appendix 2-K, Cell J27	Exhibit 4, Tab 3, Schedule 5, p.1, Table 4-3-9	The value of 2025 Non-Management (union) in Appendix 2-K does not match the one listed in reference 2. Please reconcile the difference and update the evidence as needed.	Alectra Utilities has updated Table 4-3-9 in Exhibit 4, Tab 3, Schedule 5, p.1. An updated Exhibit 4 has been filed.
7	Ch 2 Appendix 2-N	Exhibit 4, Tab 4, Schedule 1, p. 6, Table 4-4-2	Values for AUC to AES costs of shared services in Appendix 2-N do not align with those in the application. Please reconcile the difference and update the evidence as needed.	The values for AUC to RFSP and SSGP in 2N are also included in the values for AUC to AES in Table 4-2-2.
8	Ch 2 Appendix2-M	Exhibit 4, Tab 6, Schedule 1, p. 1, Table 4-6-1	2026 Regulatory One-Time Costs in Reference 2 do not match those in Appendix 2-M. Appendix 2-M only provides Regulatory Costs up to 2026, whereas Reference 2 includes costs up to 2027. The years appear to be misaligned between two references. Please	The years in the Appendix 2-M column headings were misaligned from the years presented in Table 4-6-1. Alectra Utilities has corrected the column headings and has filed an updated Appendix 2-M.

			reconcile the difference and update the evidence as needed.	
9	Ch 2 Appendix 2-OB	Exhibit 5, Tab 1, Schedule 1, p. 3, Table 5-1-4	<p>The rate used for forecasted long-term debt in Reference 2 is the 2025's OEB deemed long-term debt rate (LTDR) while the table in Reference 1 shows different forecasted long-term debt rates for the 2026 to 2031 period. Alectra Utilities mentioned in reference 2 that it proposes to rely on the OEB published deemed LTDR for new debt issuances over the 2027-2031 period.</p> <p>Please explain different long-term debt rates between reference 1 and reference 2. Please reconcile the tables and update the evidence as needed.</p>	Reference 2 (Table 5-4-1) presents the OEB's 2025 deemed long-term debt rate which, as identified in the table, reflects the forecasted coupon rate whereas Reference 1 (Appendix 2-OB) reflects the effective interest rate which includes a forecast of issuance costs. The issuance/financing costs include dealer, credit agency, legal and filing fees where these costs are amortized over the term of the debenture using the effective interest rate method. This is supported in the Cost of Capital Report (EB-2024-0063) page 76, which states, "For utilities incurring transactions/issuance costs to secure financing from the market, the transaction/issuance costs should be incorporated into the debt interest rate used to set rates, so that the transaction costs are amortized over the term of the debt instrument using the effective interest rate methodology."
10	Exhibit 6, Tab 1, Schedule 2, p. 7, Table 6-1-6	Ch 2, Appendix 2-OA, Cell I61	The actual 2019 rate base amount of \$3,208.9M in reference 1 does not reconcile with the 2019 OEB-approved rate base amount of \$2,818.0M in reference 2. Please confirm whether the 2019 rate base amount of \$2,818.0M in reference 2 is the last OEB-approved value or an actual. Please reconcile and update the evidence as needed.	Reference 1 (Table 6-1-6) reflects 2019 actual rate base amount of \$3,208.9MM. Reference 2 (Appendix 2-OA, cell I61) reflects 2019 OEB-approved rate base amount of \$2,818.0MM. The OEB approved rate base amount is the sum of the last OEB-approved rate base for each of Alectra's legacy utilities.

Error Checking Items – Round 2

November 7, 2025

Item #	Reference 1	Reference 2 If applicable	Description	Alectra Explanation
11	Attachment 2B-1_OEB Appendix 2-BA	Exhibit 2B, Tab 1, Schedule 1, p. 2, Table 2-1-1	The closing gross assets of 2020 is \$4,147M (J316) in reference 1 and \$4,018M in reference 2. Please reconcile and update the evidence as needed.	Alectra Utilities has corrected a formula error in cell J316 of Attachment 2B-1_OEB Appendix 2-BA. The corrected closing gross assets for 2020 is now \$4,018M, consistent with Reference 2. An updated Appendix 2-BA has been filed
12	Attachment 2B-1_OEB Appendix 2-BA		The 2020 closing balance (cell J316) does not match 2021 opening balance (cell D386) for assets and accumulated depreciation. Please reconcile and update the evidence as needed.	Please see response to item #11. The formula correction results in the 2020 closing balance matching the 2021 opening balance for assets and accumulated depreciation.
13	Attachment 2B-1_OEB Appendix 2-BA	Exhibit 2A_OEB Appendix 2-AB	<p>“Total Expenditure” in reference 2 does not match the line “total PP&E”- column “Additions” in reference 1. Please explain the difference. Please reconcile and update the evidence as needed.</p> <p>The historical year in reference 2 starts from year 2020, however, the historical year in reference 1 starts from year 2017. Please update reference 1 to include years 2017-2019.</p>	<p>Please see Alectra Utilities' response to item #4. The updated Tables 2-1-6 and 2-1-7 in Exhibit 2B, Tab 1, Schedule 2 provide the list of reconciling items. The reconciling items relate to changes in WIP, adjustments for spares, leases and non-rate base expenditures, adjustments related to capital deferrals (i.e., Account 1557 Meter cost deferral) and transition costs which are not included in Appendix 2-AB. To reconcile total expenditures in 2-AB to Table 2-1-6 and 2-1-7, the difference is transition costs. Details on capital transition costs are included in Exhibit 1, Tab 9, Schedule 1, p.3 Table 1-9-1.</p> <p>The Chapter 5 filing requirements states that a DSP should cover a minimum of 10 years, comprising a historical and forecast period, but where distributor has not filed a DSP within the past 5 years, the historical period should be from the test year of the last COS application. Alectra Utilities last filed a DSP for the 2020-2024 period on a consolidated basis in its 2020 Rate Application (EB-2019-0018, Exhibit 4). Alectra Utilities' DSP filed in its rebasing application bridges the gap between the 2020-2024 DSP and DSP filed in this application and therefore covers the 2020 to 2031 period (2020-2024 historical; 2025/2026 bridge years and 2027-2031 CIR period). Therefore, Alectra has provided 12 years of data instead of the 10 years specified in the Filing Requirements. For other Exhibits in the application, Alectra Utilities has provided data from 2017 (effective year of the merger) as this is the first application filed with the OEB</p>

				that addresses OM&A, Fixed Assets, Load Forecast etc., and therefore those Exhibits include data from 2017.
14	Attachment 2B-1_OEB Appendix 2-BA		Account 2055.CIAC Construction Work in Progress – CIAC is included in rate base from 2017-2031. Please update the table in reference 1 to exclude this account from each year’s rate base. Please revise the evidence as needed.	Alectra Utilities notes that Account 2055.CIAC Construction Work in Progress – CIAC is not included in rate base from 2017-2031. For example, for 2024, the closing balance of this account is \$75.8M (cell J587). This amount was removed for rate base purposes as shown in cell J595.
15	Attachment 2B-1_OEB Appendix 2-BA	Attachment 2B-4_OEB Appendix 2-C	The 2020 capital addition (cell E173) in reference 2 does not match with cell H316 in reference 1. The 2027 capital addition (cell E412) in reference 2 does not match with cell H801 in reference 1. Please reconcile and update the evidence as needed.	Please see response to item #11. The formula has been corrected in Appendix 2-BA and the balances in reference 1 tie to the balances noted in reference 2.
16	Attachment 9-4_DVA Continuity Schedule ERZ	Exhibit 9, Tab 1, Schedule 1, p. 7, Table 9-1-6	Account 1525 Misc. Deferred Debits is not shown in the table in reference 2 but there is a balance shown in reference 1. Please reconcile and update the evidence as needed.	Account 1525 records Alectra Utilities’ one-time application costs, as outlined in Appendix 2-M. Alectra Utilities proposes to recover these costs over a five-year period through its revenue requirement. 1/5 of these costs are included in the Regulatory Affairs OM&A budget in 2027. Accordingly, no disposition for this account 1525 is requested in the DVA Continuity Schedule.
17	Attachment 9-4_DVA Continuity Schedule ERZ	Exhibit 9, Tab 1, Schedule 1, p. 7, Table 9-1-6	Account 1533 - Renewable Generation Connection Funding Adder Deferral Account is not shown in the table in reference 2 but there is a balance shown in reference 1. Please reconcile and update the evidence as needed.	Account 1533 balance in Reference 1 is \$7,902. In Reference 2, the Account 1533 balance is rounded to the nearest million and therefore not shown in the table. Updated Account 1533 balance in Table 9-1-6 by changing the decimal places to two.
18	Exhibit 9, Tab 5, Schedule 1, p. 4, Table 9-5-3		Please update the table to show the principal and interest balances of Account 1508 - Incremental Capital Module and Account 1557 Meter Cost Deferral Account.	Updated the table to show the principal and interest balances of Account 1508 - Incremental Capital Module. The Account 1557 Meter Cost Deferral Account principal balance in Reference 1 reflects the revenue requirement calculation associated with MIST meter expenditures. Alectra Utilities is not seeking recovery of any carrying charges on this account, as financing costs are already incorporated in the cost of capital component of the revenue requirement.
19	Exhibit 9, Tab 5, Schedule 1, p. 5, Table 9-5-4		Please update the table to show the principal and interest balances of Account 1508 - Incremental Capital Module and Account 1557 - Meter Cost Deferral Account.	Updated the table to show the principal and interest balances of Account 1508 - Incremental Capital Module. The Account 1557 Meter Cost Deferral Account principal balance in Reference 1 reflects the revenue requirement calculation associated with MIST meter expenditures. Alectra Utilities is not seeking recovery of any carrying charges on this account, as financing costs

				are already incorporated in the cost of capital component of the revenue requirement.
20	Exhibit 9, Tab 5, Schedule 1, p. 6, Table 9-5-5		Please update the table to show the principal and interest balances of Account 1508 - Incremental Capital Module and Account 1557 Meter Cost Deferral Account.	Updated the table to show the principal and interest balances of Account 1508 - Incremental Capital Module. The Account 1557 Meter Cost Deferral Account principal balance in Reference 1 reflects the revenue requirement calculation associated with MIST meter expenditures. Alectra Utilities is not seeking recovery of any carrying charges on this account, as financing costs are already incorporated in the cost of capital component of the revenue requirement.
21	Attachment 9-4_DVA Continuity Schedule ERZ		Column FH indicates "yes" to accounts to dispose, however, there is no total claim amount for Account 1531 shown in the spreadsheet. Please update the spreadsheet to show the total claim amount.	The balance of this account has been transferred to the 2027 fixed asset opening balance. Alectra Utilities is not seeking recovery of the account in the DVA Continuity Schedule. Therefore, the total claim amount is entered as zero.
22	Exhibit 9, Tab 5, Schedule 1, p. 6, Table 9-5-5		Please update the table to show the principal and interest balances of Account 1531 Renewable Generation Connection Capital Deferral Account.	The balance of this account has been transferred to the 2027 fixed asset opening balance. Alectra Utilities is not seeking recovery of the 1531 balance in the DVA Continuity Schedule. Therefore, the amounts in Table 9-5-5 are entered as zero.
23	Attachment 9-4_DVA Continuity Schedule ERZ	Exhibit 9, Tab 5, Schedule 1, p. 6, Table 9-5-5	Principal & interest balance amounts of Acct 1532 Renewable Generation Connection OM&A Deferral Account do not match between reference 1 and reference 2. Please reconcile and update the evidence as needed.	According to the OEB APH Guidance (March 2015), Question 8 on page 8, Alectra Utilities included the Direct Benefits portion (6%) of the principal and interest balance in Account 1532 in the DVA Continuity Schedule, as part of the Group 2 account balances requested for disposition.
24	Exhibit 9, Tab 5, Schedule 1, p. 6, Table 9-5-5		Please update the table to include Account 1533 Renewable Generation Connection Funding Adder Deferral Account.	Updated Account 1533 balance in Table 9-5-5 by changing the decimal places to two. No carrying charges are recorded on the balance in Account 1533, according to the OEB APH Guidance (March 2015), Question 10, on page 12
25	Exhibit 9, Tab 5, Schedule 1, p. 7, Table 9-5-6		Please update the table to show the principal and interest balances of Account 1557 Meter Cost Deferral Account.	The Account 1557 Meter Cost Deferral Account principal balance in Reference 1 reflects the revenue requirement calculation associated with MIST meter expenditures. Alectra Utilities is not seeking recovery of any carrying charges on this account, as financing costs are already incorporated in the cost of capital component of the revenue requirement.
26	Exhibit 9	DVA Continuity Schedules for all rate zones	Please see the overall notes in a separate attachment for both references 1 and 2.	Please see responses below to DVA Continuity for both Group 1 and Group 2 and Exhibit 9.

DVA Continuity for both Group 1 and Group 2:

- 1. Opening DVA continuity schedule balances tie to closing DVA balances (before dispositions) in the last proceeding(s) where DVA balances were approved.**

Response:

Horizon Utilities Corporation - The OEB approved the disposition of Group 2 deferral and variance account balances as of December 31, 2013, plus forecast interest to December 31, 2014, in EB-2014-0002, Horizon Utilities Corporation, 2015–2019 Custom IR Application. The approved balances were disposed of in 2015. Opening DVA continuity schedule balances for 2013 are consistent with the DVA balances included in the proceeding EB-2014-0002.

Hydro One Brampton Networks Inc. – The OEB approved the disposition of the Group 2 deferral and variance account balances as of December 31, 2013, plus forecast interest to December 31, 2014, in EB-2014-0083, Hydro One Brampton Networks Inc. 2015 Cost of Service Application. The approved balances were disposed of in 2015. Opening DVA continuity schedule balances for 2013 are consistent with the DVA balances included in the proceeding EB-2014-0083.

PowerStream Inc. - The OEB approved the disposition of the Group 2 deferral and variance account balances as of December 31, 2014, plus forecast interest to April 30, 2016, in EB-2015-0003, PowerStream Inc. 2016–2020 Custom IR Application. The approved balances were disposed of in 2016. Opening DVA continuity schedule balances for 2014 are consistent with the DVA balances included in the proceeding EB-2015-0003.

Enersource Hydro Mississauga Inc. - The OEB approved the disposition of the Group 2 deferral and variance account balances as of December 31, 2011, plus forecast interest to December 31, 2012, in EB-2012-0033, Enersource Hydro Mississauga Inc., 2013 Cost of Service Application. The approved balances were disposed of in 2013. Opening DVA continuity schedule balances for 2011 are consistent with the DVA balances included in proceeding EB-2012-0033.

Guelph Hydro Electric Systems Inc. - The OEB approved the disposition of the Group 2 deferral and variance account balances as of December 31, 2014, plus forecast interest to April 30, 2016, in EB-2015-0073, Guelph Hydro Electric Systems Inc., 2016 Cost of Service Application. The approved balances were disposed of in 2016. Opening DVA continuity schedule balances for 2014 are consistent with the DVA balances included in the proceeding EB-2015-0073.

- 2. Match OEB-approved dispositions in prior decisions to the DVA Continuity Schedule. Check that the OEB-approved principal and interest amounts in the prior DVA continuity schedules reconcile to the DVA tables in the prior decisions.**

Response:

The DVA Continuity Schedules match the OEB-approved dispositions in prior decisions for all rate zones. The OEB-approved principal and interest amounts in the prior DVA continuity schedules are consistent with the DVA tables in the prior decisions. An additional footnote has been added for each rate zone's DVA Continuity Schedule, referencing the prior decisions for DVA.

- 3. Split principal and interest amount in respective columns (principal should be recorded in principle column while interest should be recorded in interest column) for each DVA account.**

Response:

The principal and interest amounts are separated into their respective columns for each DVA account within each rate zone's DVA schedule.

- 4. For any account which has adjustment (both principal and interest), provide explanation and EXCEL worksheet for the amount recorded, reconcile to the DVA continuity.**

Response:

There have been no additional principal or interest adjustments since the last proceedings across all rate zones.

- 5. Ensure correct account name has been used per APH and accounting order**

Response:

The account names follow the account descriptions per APH, included in the OEB Generic 2026 DVA Continuity Schedule.

- 6. Fill in account name for each account**

Response:

All DVA accounts include an account name.

- 7. Tie annual amount (principal and interest) calculated in the EXCEL worksheet to DVA continuity (e.g. ICM-true up worksheet, MIST Meter worksheet)**

Response:

The DVA schedules for all PRZ, ERZ, and BRZ have been updated to match the annual amounts calculated in the Excel worksheet related to the ICM true-up.

The DVA schedules for all PRZ, ERZ, GRZ and BRZ have been updated to match the annual amounts calculated in the Excel worksheet related to MIST Meter.

- 8. Provide explanation of forecast amount if any (principal and interest)**

Response:

Exhibit 9 Tab 3 has been updated to include explanations of the forecast amounts, where applicable.

EXHIBIT 9:

1. The references provided for previous application (can be a footnote as well) will at least include:

- **Case number – EB XXX**
- **Name of the document**
- **Date the document was issued**
- **Page of the document were referring to**

Response:

Exhibit 9 has been updated to include references, including the case number, document name, issuance date, and page number, where applicable.

2. Attach (or provide reference per #1 above) the previous accounting order of each utility specific Group 2 account

Response:

Exhibit 9 has been updated to include references to previous accounting orders, including the case number, document name, issuance date, and page number, where applicable.

3. If EX9 is organized based on account basis, discuss each rate zone under each account separately and provide narratives if applicable. (e.g. when approved, ever disposed, when last disposed, any changes/variance identified, etc.)

Response:

Exhibit 9 has been updated to include additional information for each rate zone where applicable. There are no variances between the OEB-approved amounts included in the DVA schedules and the OEB decisions.

4. The starting year of each account indicated in EX9 is from last rebasing year.

Response:

The starting year of each account and the associated balances are included in the DVA schedule filed under Exhibit 9. As discussed with OEB staff on November 7, 2025, OEB staff asked Alectra to update Table 9-3-4 Account 1508 OEB Cost Assessment Variance, starting from 2016 when the balances began to accumulate. Table 9-3-4 has been updated accordingly.

5. For OPEB account, provide actuarial reports which can cover from the last rebasing to present and tie the amount recorded in continuity schedule to the report on an annual basis, explain any variance identified. (so far only until 2022 amounts have been provided through RSM & EY)

Response:

The following actuarial reports have been provided:

- Alectra Utilities' actuarial reports from 2017 to 2024. Please note, the 2022 actuarial report (RSM) was included in the original filing in Exhibit 4, Tab 3, Schedule 5, Attachment 4-8; the 2024 actuarial report (E&Y) was included in the original filing in Exhibit 6, Tab 2, Schedule 1, Attachment 6-8.
- Former PowerStream Inc. actuarial reports from 2014 to 2016
- Former Enersource Hydro Mississauga Inc. actuarial reports from 2013 to 2016
- Former Guelph Hydro Electric Systems Inc. actuarial reports for 2016 and 2018

The amounts recorded in the continuity schedule are consistent with the actual gains or losses reported in the actuarial reports.

6. Provide reference to the amount embedded in rates. (e.g. amount in rates of OEB assessment account, GOCA, etc.)

Response:

Exhibit 9, Tab 3, Schedule 3 Account 1508 OEB Cost Assessment, Schedule 15 Account 1508 LEAP, and Schedule 16 Account 1511 GOCA have been updated to include references to the amounts embedded in rates.

7. Provide explanation / excel worksheet to reconcile the variance identified between continuity schedule for each account if any

Response:

Refer to DVA Continuity for both Group 1 and Group 2, Question 7.

8. For OPEB, read OEB OPEB report, identified the method used. For any rate zone which is still on cash basis, provide explanations if supporting the use of a cash method for any rate zone. Address transition difference if transit to the cash method or to the accrual method in this proceeding or in the last proceeding

Response:

Exhibit 9, Tab 3, Schedule 4 Account 1508 OPEB has been updated to confirm that Alectra Utilities applies the accrual accounting method to determine its OPEB amounts for all rate zones. Accordingly, the cash method is not applied in any rate zone, and no transition differences are required to be considered in this proceeding. Transition difference for Guelph Hydro Electric Systems Inc. was addressed in its last Cost of Service proceeding EB-2015-0073, Decision and Rate Order, November 26, 2015, Schedule B, Accounting Order. The order authorized the establishment of the deferral account 1508 OPEB forecast cash versus forecast accrual differential account for GRZ to record and track the difference in revenue requirement between OPEB accounted for using a forecasted cash basis (reflected in rates) and a forecasted accrual basis.

9. Provide breakdown of the cost identified in account (e.g. GOCA, LEAP, etc.)

Response:

Exhibit 9, Tab 3 Schedule 15 Account 1508 LEAP, and Schedule 16 Account 1511 GOCA have been updated to include the cost breakdown.

10. These 2 worksheets provided for Useful life & DLC Impact need to reconcile with continuity schedule under each rate zone and the breakdown needs to be provided as well. Hardcoded amounts need to be explained through supporting documents.

Response:

Updated worksheets for Useful Life and DLC Impact have been provided, including supporting information to explain the hardcoded amounts. The worksheets also include reconciliations with the continuity schedule for each rate zone.