RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY 4-STAFF-33

Emergency Response
Ref. 1: Exhibit 4, 4.3.5 Maintenance Programs, pp. 52-53

Preamble:
The emergency response spending has gone up by $499k (414%) from the 2016 OEB Approved Proxy to the 2026 Test Year. Entegrus Powerlines states that this increase is primarily driven by higher salaries, wages, and employee benefits as well as the increasing frequency and severity of extreme weather events.

Questions:
(a) Of the total $499k increase, please estimate the proportion attributable to costs associated with increased frequency and severity of extreme weather events as opposed to increase in salaries, wages, and benefits.
(b) What activities or programs is Entegrus Powerlines currently undertaking to identify extreme weather-related vulnerabilities in the distribution system and proactively address them?

RESPONSE:

(a) Approximately $50k of this increase is attributable to growth in salaries, wages, and benefits over the period (see the response at 4-Staff-36(d)(2)). The remaining balance reflects sustained increases (often in excess of inflation) in the cost of parts required to complete emergency repairs and the increased frequency and severity of extreme weather events.

(b) Please see the response at 2-Staff-15(a) for capital items addressing weather-related vulnerabilities. In addition, EPI is undertaking a comprehensive suite of inspection activities which address weather-related vulnerabilities, which include:

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- Annual visual line inspections to assess the condition of poles, conductors, and hardware;
- Integrating satellite-based monitoring into its vegetation management activities to improve monitoring and response capabilities, as described in Section 3.2.1.2.2;
- Infrared thermographic inspections of stations and overhead equipment to identify hotspots and incipient failures;
- Resistograph (pole-drill) testing of approximately 2,000 poles per year to quantify structural integrity;
- Substation testing and maintenance inspections;
- Underground cable and transformer inspections, including fault and oil sampling where applicable; and
- Targeted condition assessments based on outage data, vegetation encroachment, and customer reliability concerns.

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RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY 4-STAFF-34

Meter Maintenance
Ref. 1: Exhibit 4, 4.3.5 Maintenance Programs, pp. 54-55
Ref. 1: Exhibit 2 / Attachment 2-C / section 5.1.2.2.4.1

Preamble:
Entegrus Powerlines states that the meter maintenance program is responsible for ensuring ongoing functionality, accuracy, and regulatory compliance of metering and associated communication equipment. Entegrus Powerlines is also planning to invest in AMI 2.0 infrastructure as per reference 2.

Question:
(a) What impact to meter maintenance spending is Entegrus Powerlines expecting due to the metering infrastructure replacements?

RESPONSE:

(a) Based on Section 5.1.2.2.4.1 of the DSP, EPI does not anticipate a material impact on meter maintenance spending resulting from the metering infrastructure replacements. The AMI renewal program was designed using a controlled, lifecycle-based approach, with meter replacements scheduled progressively in accordance with Measurement Canada re-seal cycles. This planned pacing results in ongoing maintenance requirements and related costs that are expected to remain steady throughout the forecast period.

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RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY 4-STAFF-35

Overhead and Underground Maintenance
Ref. 1: Exhibit 4, 4.3.5 Maintenance Programs, pp. 54-55
Ref. 2: Exhibit 2, Attachment 2-C, Attachment B, Asset Condition Assessment Report 2024

Preamble:
Entegrus Powerlines reports that costs under the Overhead and Underground Maintenance Program have increased from $624k in the 2016 OEB-approved proxy to $1.36M in the 2026 Test Year, representing an approximate $737k (118%) increase over the period. Entegrus Powerlines attributes this growth to an expanded inspection scope, regulatory compliance, inflationary pressures, reinstatement of deferred inspection work, and a strategic shift toward proactive asset management. Recent years also note the adoption of enhanced diagnostic tools and increased underground inspection frequency.

Staff notes that the ACA results in reference 2 inform capital and maintenance planning.

Questions:
(a) Please provide a breakdown of the $737k increase between the 2016 OEB-approved proxy and the 2026 Test Year, itemizing the relative contribution of: expanded inspection scope or frequency; contractor and labour cost increases; and other drivers.
(b) Please provide a summary of specific inspection and maintenance activities carried out under this program in 2016 compared to those planned for 2026, highlighting any new or enhanced activities.
(c) Please identify which activities are performed internally and which are contracted and indicate whether the mix has changed since 2016.
(d) Please discuss how Entegrus Powerlines measures the effectiveness of the increased inspection frequency and diagnostic enhancements in improving system reliability or

reducing failure risk.

(e) Please describe how the expanded inspection scope and diagnostic enhancements are expected to improve the data availability for ACA. Example, identify asset classes (e.g., poles, transformers, etc.) that are expected to benefit most from the improved data quality or frequency of condition inputs.

RESPONSE:

(a) Please see the table below.

Line No.	Cost driver	Amount
1	2016 BAP amount	$ 624,474
2	Labour cost increases	$ 137,567
3	Contractor cost increases	$ 55,632
4	Expanded inspection scope or frequency	$ 543,735
5	2026 Test Year Amount	$ 1,361,408

(b) Changes in the activities are summarized below:

Activity	2016	2026
Emergency Response	No Scope change, (Internal)	
Overhead Switch Maintenance	Deferred	Active tracking for exercised switches, and limited maintenance activities for switches which have not required recent operation. (Internal)
Underground Asset Inspection (cable, TX's, switches, etc)	1/3 Annual Visual (internal)	1/3 Annual Visual, Enhanced Reporting, Enhanced procedure (internal)
Pole Drilling Inspection	1st generation test. < 1000 poles/year (internal)	2nd generation test. 2200 Poles/yr (external)
Satellite Vegetation Inspection	-	Full Territory (external)

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Visual Inspection	1/3 Annual (Internal)	1/3 Annual, Enhanced reporting (internal)
Thermal Inspection	1/3 Annual (internal)	1/3 Annual, Enhanced Reporting(external)
Recloser Maintenance Program	-	1/3 annual test (internal)
Drone based overhead asset inspection	-	Enhanced inspection/data collection triggered as required
Realtime Substation Transformer Oil Chemistry Analysis	-	Limited coverage (internal)
Underground Structure Maintenance Program (vaults, Manholes, etc.)	-	1/3 Inspection + annual remediation activity

(c) See (b).

(d) EPI measures the success of its additional information gathering annually, and informally on an ongoing basis. EPI's engineers evaluate if the nature, quality and quantity of the information being gathered is sufficient to drive engineering decisions. In the event one or more of these criteria are not aligned with engineering best practices, a cost-benefit analysis is undertaken to determine if a modification to the collection practice should be undertaken or not, and what that timing should be.

These collective improvements have allowed most of EPI's ACA models to migrate from single criteria "age only" analysis, to multivariate analysis. Please see "Exhibit 2, Distribution System Plan 2026-2030, Section 3.1.3" for more discussion.

(e) Assets classes which have received significant improvements in asset management practice enabled by this increased data availability are discussed in ACA 2024 Sec. 3.6. Asset classes which received significant improvements align with those identified as key throughout EPI's application:

- Station Transformers (See DSP, Attachment B, ACA 2024 Sec. 4.1.1 "Methodology Improvements")
- Circuit Breakers (See DSP, Attachment B, ACA 2024 Sec. 4.1.2 "Methodology Improvements")

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- Wood Poles (See DSP, Attachment B, ACA 2024 Sec. 4.2.1.1 “Methodology Improvements”)
- Distribution Transformers (See DSP, Attachment B, ACA 2024 Sec. 4.2.4 “Methodology Improvements”)

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RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY 4-STAFF-36

FTE and Employee Compensation
Ref. 1: Exhibit 4, Sections 4.4 Employee Compensation pp. 68-107

Preamble:
In table 4-44, Entegrus Powerlines provides a comparison of customer per FTE and states that the benchmarking indicates that Entegrus Powerlines' staffing levels remain at the approximate mid-point range compared to peer utilities in terms of customers served per FTEs.

Entegrus Powerlines' evidence also indicates that both staffing levels and total compensation have increased between the 2016 OEB-approved proxy and the 2026 Test Year. Table 4-45 shows growth in FTEs across several functional areas. While Entegrus Powerlines attributes these changes to collective agreement adjustments, system growth, new regulatory and asset-management functions, and IT modernization, staff notes that the magnitude of increase of total compensation appears to exceed inflation and customer growth over the same period.

Questions:
(a) Please indicate whether Entegrus Powerlines benchmarks its total compensation against peer utilities or other industry comparators. If so, provide the most recent benchmarking results and discuss how they informed the 2026 Test Year forecast.
(b) Please describe what productivity or efficiency initiatives have been implemented since 2016 to manage or offset staffing cost increases (e.g., process automation, shared services, or digital tools). Include any quantitative results or examples where available.
(c) Entegrus states that as per the customers served per FTE metric, it approximately falls at the mid-point of the range compared to peer utilities. Is Entegrus planning to take any efficiency measures in the forecast period to attempt to move more efficient side of the range?

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(d) Staff notes that the rate of salary and compensation growth appears higher than the rate FTE growth over the 10-year period from 2016-2026.

1. Please explain the factors contributing to this difference such as changes in position mix or high wage rates.
2. Please quantify the impact of each major factor/driver to the extent possible.

RESPONSE:

(a) As noted in the response to 1-SEC 4, EPI participated in the 2025 MEARIE Salary Survey, which provides compensation values reported in percentiles (i.e., P75, P50, P25), for industry positions across all participating Ontario utilities. EPI compares to the survey to assess alignment between its internal compensation and this sector benchmark, as follows:

(i) P50 Total Cash: EPI calculates the sum of the survey's P50 Total Cash for all corresponding FTEs. The corresponding sum is $6,266,406.

(ii) Actual Total Cash: EPI calculates the sum of EPI's corresponding compensation for all corresponding FTEs. The corresponding sum is $6,403,686

(iii) Variance Calculation: EPI calculates the total difference by subtracting the sum of (i) above from the sum of (ii) above, which equates to $137,280.

The comparison thereby showed that EPI's 2025 total compensation is +2.1% higher than the survey's corresponding sum in (ii) above. The comparison falls within the range of +/- 10% of the P50 value. No resulting compensation design changes were made to the 2026 Test Year.

(b) As noted in Exhibit 1, Section 1.8.2, EPI continues to prioritize modernization while maintaining strong cost discipline despite persistent inflationary pressures, with total costs remaining well below the levels predicted by the OEB's econometric efficiency assessment (PEG model). EPI forecasts sustaining its position within the first (most efficient) benchmarking cohort through the 2026 Test Year (see Section 1.8.2, lines 9–12), which underscores EPI's continued commitment to cost effectiveness. Please see 1-SEC-3 for details regarding implemented productivity and efficiency initiatives.

(c) EPI believes that it is important to ensure that there is an appropriate level of staffing, consistent with the mid-point of the range compared to peer utilities, in order to avoid employee

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burnout and optimize retention. Competitive labour dynamics are further described in part (d) below. Please see 1-SEC-3 for details regarding planned productivity and efficiency initiatives.

(d) (1) The rate of total compensation change reflects the following primary factors:

(i) *The resurgence of higher inflation:* While inflation remained relatively stable and modest through much of the past three decades, the period from 2021 to 2023 experienced a sharp and sustained increase, with 2022 reaching the highest rate in the last forty years (see Exhibit 4, Figure 4-3). This placed sustained upward pressure on labour costs across the Ontario labour market.

(ii) *Competitive regional and industry labour dynamics:* Beyond the inflationary pressures described above, EPI is subject to localized labour market conditions. As noted in Exhibit 4, Section 4.4.2, EPI's two operations centres are located in smaller cities (Chatham and St. Thomas), situated geographically between two larger urban centres (Windsor/Detroit and London). In addition to regional competition for talent, EPI operates in an environment where experienced utility staff are in demand. Maintaining competitive compensation is therefore essential to retention, particularly as specialized industry positions may require 4+ years of training investment and experience to reach proficiency, as described in Section 4.4.7.

(iii) *Workforce upskilling and modernization:* As noted in Exhibit 4, Section 4.4.1, the focus on new technologies and digitization, and broader industry evolution, has driven a need to upskill the EPI workforce over the past 10 years. This has included, among other initiatives, the establishment of a pipeline of engineering talent to support succession and sustain a workforce with contemporary technical and managerial capabilities, ensuring the organization continues to evolve in step with industry requirements

(iv) *Strategic investments in workforce growth:* The modernization of the EPI workforce has also included workforce expansion to meet increasing operational and customer demands. As described in Exhibit 4, Section 4.4.7, these investments include the addition of incremental positions aligned with system renewal, digitization, and service territory growth.

(v) *Increased benefits premiums:* As described in Exhibit 4.5.2, benefit premium increases are consistent with trends observed across group benefits plans in Ontario,

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where rising utilization and demographic factors have contributed to higher benefit plan renewal rates among a wide range of employers.

(d) (2) Over the 10-year period from 2016–2026, the total compensation compound annual growth rate (CAGR) is 5.0%. Since factors (i), (ii) and (iii) described in part (d) (1) above are intrinsically interrelated, the 5.0% CAGR is apportioned as approximately: 2.7% from the combined effects of higher inflation, competitive regional labour dynamics and workforce upskilling (comparatively, the 2025 MEARIE Salary survey versus the 2016 MEARIE Salary Survey for corresponding positions showed an increase of 3.7%); 1.5% from strategic investments in workforce growth; and 0.8% from increased benefit premiums.

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RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES

INTERROGATORY 4-STAFF-37

General Building Expenses
Ref. 1: Exhibit 4, 4.3.2 Administration Programs, p. 40
Ref. 2: Exhibit 2, Attachment 2-C Part 1 of 6, 4.8 Facilities Management Strategy, p. 133

Preamble:
This program includes costs associated with the operation and maintenance of administrative and operational facilities, which are described in Exhibit 2, attachment 2-C (DSP), Section 4.8. It covers expenses such as repairs, janitorial services, heating, cooling, utilities, and lease or rental costs.

As per reference 2, Entegrus Powerlines' facilities portfolio includes operating centres in Chatham and St. Thomas, along with the land and auxiliary buildings supporting its distribution stations.

Questions:
(a) Does Entegrus Powerlines fully own the operational facilities and the land? If not, what is the ownership structure?
(b) For the operational facilities and land that is not owned by Entegrus Powerlines, are there lease agreements in place? If yes, what portion of the $832k expense forecasted for 2026 test year is for the lease payments?

RESPONSE:

(a) EPI owns all operational facilities and associated land, except for the Strathroy garage and yard, which are leased and used as a staging facility for selected fleet vehicles, equipment, and materials.

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(b) Yes, a lease agreement is in place for the Strathroy garage and yard. The associated lease expense included in the 2026 Test Year is $47k.

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\RESPONSES TO SCHOOL ENERGY COALITION INTERROGATORIES

INTERROGATORY 4-SEC-28

[Exhibit 4, Tables 4-4 and 4-7, Appendix 2-JB and Exhibit 1, Table 1-32, p. 10]

a. Please explain how Entegrus determined the $2,124,397 in Inflation on Non-Labour Items shown in Table 4-7 and Appendix 2-JB, based on the information in Table 4-4.
b. Please explain how Entegrus determined the Merger Synergies of ($1,817,597) shown in Table 4-7 and Appendix 2-JB.
c. Please reconcile the Merger Synergies of ($1,817,598) as shown in Table 4-7 and Appendix 2-JB and Merger Transaction Costs of $107,325 with the Operating Costs and Savings shown in Table 1-32 of Exhibit 1.
d. If fewer employees were required due to the merger, would the resulting reduction in compensation be captured in Change in Operating Portion of Salaries, Wages, and Benefits or Merger Synergies?
e. Entegrus has added 25 incremental Full-Time Equivalents ("FTEs") since the 2016 OEB Approved Proxy year. Please break out this number into FTEs reduced as a result of the merger and new FTEs added.

RESPONSE:

a. Inflation on non-labour items was calculated by applying the OEB inflation factor (net of the productivity stretch factor) for each year to the corresponding year's non-labour OM&A expenses.
b. The Merger Savings of ($1,817,597) were derived by combining the cumulative merger savings of $1.76M reported in Table 1-32 through the end of 2025 with the projected 2026 incremental savings of $53k.
c. Please refer to response (b) above for the reconciliation of merger savings. The $107k in Merger Transaction Costs were incurred by legacy STEI management prior to the merger.

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These costs were not included in STEI's approved rates and were fully borne by the shareholder.

d. The resulting reductions are reflected in Merger Synergies.

e. Since 2016, EPI has added 25 incremental FTEs. The number of FTEs reduced as a result of the merger was 4 FTEs, for a net change of 21 FTEs.

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RESPONSES TO SCHOOL ENERGY COALITION INTERROGATORIES

INTERROGATORY 4-SEC-29

[Exhibit 4, Table 4-22] Table 4-22 shows bad debt has been increasing since 2024 despite the increase in LEAP funding.

a. Please provide details on how the 2026 forecast for bad debt was determined.
b. Please comment on why the increase in LEAP funding has not helped to reduce bad debt expense?

RESPONSE:

a. Please refer to Exhibit 4, Figure 4-4. The 2026 forecast for bad debt was developed using the 42% year-over-year increase experienced during the pandemic and applying a similar adjustment to the 2025 amount to reflect anticipated economic disruption arising from ongoing trade and tariff discussions between Canada and the United States. The increase observed during the pandemic was primarily driven by residential customers that were not already facing heightened collection oversight under EPI's Arrears Management Program, as well as customers within the Commercial and Industrial classes.

b. The increase in LEAP funding provides additional support to low-income customers. The anticipated economic disruption resulting from the current trade and tariff discussions between Canada and the United States is expected to affect both the broader Residential customer class, as well as Commercial and Industrial customers.

RESPONSES TO SCHOOL ENERGY COALITION INTERROGATORIES

INTERROGATORY 4-SEC-30

[Exhibit 4, p.50]

Please provide an update on the project to identify new work management and service order platforms.

RESPONSE:

The project to identify new work management and service order platforms is progressing as planned. EPI expects to select the preferred solution and implementation partner in Q1 2026, with implementation activities commencing shortly thereafter.

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RESPONSES TO SCHOOL ENERGY COALITION INTERROGATORIES

INTERROGATORY 4-SEC-31

[Exhibit 4, Table 4-33]

a. Please provide the number of locates and cost per locate for each year.
b. Is all locate work done in-house? If not, please provide a breakdown between in-house and contract work.

RESPONSE:

a. The table below summarizes the annual number of locates and the corresponding cost per locate, including the percentage breakdown of locates between internal and contracted resources.

Line No.	Year	Number of Locates	Cost per Locate	% of Locates - Internal	% of Locates - Contracted
1	2016	2,115	$ 46.81	58.8%	41.2%
2	2017	4,377	$ 42.90	61.9%	38.1%
3	2018	7,092	$ 48.41	42.1%	57.9%
4	2019	7,520	$ 55.71	53.3%	46.7%
5	2020	10,756	$ 44.77	21.3%	78.7%
6	2021	11,027	$ 45.49	23.6%	76.4%
7	2022	8,105	$ 62.14	31.1%	68.9%
8	2023	8,812	$ 73.46	53.5%	46.5%
9	2024	6,837	$ 77.86	66.4%	33.6%

b. Locate activities are performed using a combination of internal and contracted resources. Please refer to response in (a) above for the percentage breakdown between internal and contracted work.

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RESPONSES TO SCHOOL ENERGY COALITION INTERROGATORIES

INTERROGATORY 4-SEC-32

[Exhibit 4, p.72, Table 4-45 and Appendix 2-K]

a. Please break out compensation in Appendix 2-K to show incentive pay.
b. Please provide the details on how incentive pay is determined.
c. Entegrus states that it "ensures that all compensation is market competitive, which is defined as +/- 10% of the P50 value for each position". Please demonstrate that this is correct and provide any analysis or studies that have been done.
d. Has Entegrus included a provision for vacancies in its 2026 FTE forecast? If so, what percentage?

RESPONSE:

a. Please see Attachment 1. Management incentive pay as a percentage of salary for the 2026 Test Year is 11.6%. Comparatively, the average of the incentive percentage for the roles shown on pages 28-30 of the 2025 MEARIE Salary Survey is 11.4%.

b. Please see Exhibit 4, p. 72, lines 10-21. Incentive pay is determined differently for each employee within the organization. Some staff incentives are tied to corporate goals, including the following examples:
   - *Safety (RRFE – Operational Effectiveness):* Attainment of annual COR safety audit compliance and number of safety concerns submitted
   - *Operational Excellence (RRFE - Operational Effectiveness & Public Policy Responsiveness):* Scorecard results and completion of capital projects
   - *Inspired & Empowered People (RRFE – Operational Excellence)*: Number of leadership and board member on-site field visits
   - *Customer and Community Focus (RRFE - Customer Focus):* Customer satisfaction survey results and reliability measure results

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- *Sustainable Growth (RRFE - Financial Performance)*: Achievement of Cost of Service timelines, NIBT and ROE targets.

Some staff incentives are tied to unique, custom-fit goals for their roles, examples are:

- *Safety (RRFE – Operational Effectiveness):* Fully integrate BIS Safety by transferring all Health and Safety documents from the previous system (including policies, procedures, reports, and training materials) to the platform to enhance inspections, reporting, and overall program management
- *Operational Excellence (RRFE - Public Policy Responsiveness):* Deliver internal summaries of emerging regulatory initiatives within 10 business days of release to ensure departmental awareness and compliance
- *Inspired & Empowered People (RRFE – Operational Excellence)*: Maintain effective partnerships with regional post-secondary institutions to support recruitment and ensure participation in their annual campus career fairs
- *Customer and Community Focus (RRFE - Customer Focus):* Partner with a municipality on a community initiative that strengthens local engagement and reinforces EPI's commitment to the communities it serves
- *Sustainable Growth (RRFE - Financial Performance)*: Collaborate with all relevant departments to complete data migration into the integrated ERP and HRIS systems, conduct system testing, deliver end-user training, and support a successful launch

Each corporate goal and custom-fit goal is assessed in terms of the degree to which it is achieved, in order to determine whether the employee receives target incentive on a weighted goal-by-goal basis.

c. Please refer to the response at 4-Staff-36 (a).

d. As noted in Exhibit 4, Section 4.4.2, EPI seeks, where possible, to recruit in advance of anticipated staff departures to enable overlap between incumbents and new hires, facilitating knowledge transfer and skill development. Accordingly, no vacancies are included in the 2026 FTE forecast. Should unforeseen vacancies arise, the associated work would be completed through temporary external resourcing.

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Table 4-43: FTE & Employee Costs, OEB Appendix 2-K
Revised to Split Out Incentive Pay

Line No.	Description		2016 OEB-Approved Proxy	2016 Actuals	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Forecast	2026 Forecast
1	**Number of FTEs**													
2	Management (including executive)	Mgmt	24.1	25.9	27.5	26.3	24.9	25.5	26.9	29.1	29.2	32.7	33.9	34.0
3	Non-Management (union and non-union)	Non-Mgmt	81.1	81.7	80.8	79.5	83.3	84.0	78.4	81.1	83.1	88.6	93.6	94.2
4	**Total**		**105.2**	**107.6**	**108.3**	**105.8**	**108.2**	**109.5**	**105.3**	**110.3**	**112.4**	**121.4**	**127.6**	**128.2**
5	**Total Salary and Wages including overtime**													
6	Management (including executive)	Mgmt	$2,528,326	$3,079,209	$3,374,067	$3,190,326	$3,094,530	$3,262,463	$3,404,729	$3,828,569	$4,122,404	$4,690,569	$5,046,005	$5,198,301
7	Non-Management (union and non-union)	Non-Mgmt	$5,806,924	$6,224,141	$6,073,764	$6,352,694	$6,814,610	$7,523,048	$6,992,924	$7,398,384	$7,758,435	$8,258,544	$9,260,419	$9,526,310
8	**Total**		**$8,335,250**	**$9,303,351**	**$9,447,831**	**$9,543,020**	**$9,909,139**	**$10,785,511**	**$10,397,653**	**$11,226,953**	**$11,880,839**	**$12,949,113**	**$14,306,425**	**$14,724,611**
9	**Incentive pay**													
10	Management (including executive)	Mgmt	$310,261	$318,950	$308,809	$410,528	$503,233	$526,823	$509,238	$560,833	$657,316	$625,024	$659,400	$679,182
11	Non-Management (union and non-union)	Non-Mgmt	$10,101	$9,501	$15,476	$12,751	$24,202	$24,976	$27,076	$29,676	$34,582	$44,063	$46,486	$47,881
12	**Total**		**$320,362**	**$328,451**	**$324,284**	**$423,279**	**$527,435**	**$551,799**	**$536,314**	**$590,510**	**$691,898**	**$669,086**	**$705,886**	**$727,063**
13	**Total Benefits (current and accrued)**													
14	Management (including executive)	Mgmt	$641,943	$791,703	$874,776	$891,843	$834,579	$795,921	$875,450	$998,917	$1,075,113	$1,233,464	$1,426,965	$1,517,949
15	Non-Management (union and non-union)	Non-Mgmt	$1,355,326	$1,464,399	$1,446,763	$1,576,565	$1,607,947	$1,653,381	$1,586,174	$1,690,439	$1,738,926	$1,926,590	$2,327,728	$2,472,679
16	**Total**		**$1,997,269**	**$2,256,101**	**$2,321,539**	**$2,468,408**	**$2,442,526**	**$2,449,302**	**$2,461,624**	**$2,689,355**	**$2,814,039**	**$3,160,054**	**$3,754,693**	**$3,990,628**
17	**Total Compensation (Salary, Wages and Benefits)**													
18	Management (including executive)	Mgmt	$3,480,530	$4,189,862	$4,557,651	$4,492,697	$4,432,342	$4,585,207	$4,789,417	$5,388,319	$5,854,833	$6,549,057	$7,132,371	$7,395,432
19	Non-Management (union and non-union)	Non-Mgmt	$7,172,350	$7,698,040	$7,536,002	$7,942,009	$8,446,758	$9,201,405	$8,606,174	$9,118,499	$9,531,944	$10,229,197	$11,634,633	$12,046,870
20	**Grand Total**		**$10,652,881**	**$11,887,902**	**$12,093,653**	**$12,434,706**	**$12,879,101**	**$13,786,611**	**$13,395,591**	**$14,506,818**	**$15,386,776**	**$16,778,254**	**$18,767,004**	**$19,442,302**
21	Net labour costs included in OM&A		$5,912,349	$6,609,674	$6,578,947	$6,876,393	$7,173,659	$7,706,716	$7,876,607	$8,413,954	$9,170,519	$10,251,513	$11,466,639	$11,879,246
22	Net labour costs included in Capital / Billable		$4,740,532	$5,278,229	$5,514,706	$5,558,314	$5,705,442	$6,079,896	$5,518,983	$6,092,864	$6,216,258	$6,526,741	$7,300,365	$7,563,055
23	**Grand Total**		**$10,652,881**	**$11,887,902**	**$12,093,653**	**$12,434,706**	**$12,879,101**	**$13,786,611**	**$13,395,591**	**$14,506,818**	**$15,386,776**	**$16,778,254**	**$18,767,004**	**$19,442,302**

RESPONSES TO SCHOOL ENERGY COALITION INTERROGATORIES

INTERROGATORY 4-SEC-33

[Exhibit 4, Table 4-64]

a. Please provide an update on spending to the date of filing the Application in the following categories: legal, consultants and incremental staff.

b. Please also provide the spending to date for the categories in part a.

c. Please provide details of the consultants hired for this Application.

RESPONSE:

a and b. Please see the table below.

Line No.	Description	Amount Spent to Date August 28, 2025	Amount Spent to Date October 31, 2025
1	Legal	117,503	123,283
2	Consulting	315,298	320,298
3	Incremental Staff/Operating Expenses	41,752	41,752
4	Total	$ 474,553	$ 485,333

Note: Application filed August 28, 2025

c. EPI hired the following consultants to support its 2026 Cost of Service Application:

- Borden Ladner Gervais LLP (BLG) – Legal
- Utilis Consulting – Support for Load Forecast, Cost Allocation, Rate Design
- Innovative Research Group – Application-specific Customer Engagement
- Charles River Associates – Support for Distribution System Plan
- Metsco Energy Solutions – Support for Asset Condition Assessment

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RESPONSES TO SCHOOL ENERGY COALITION INTERROGATORIES

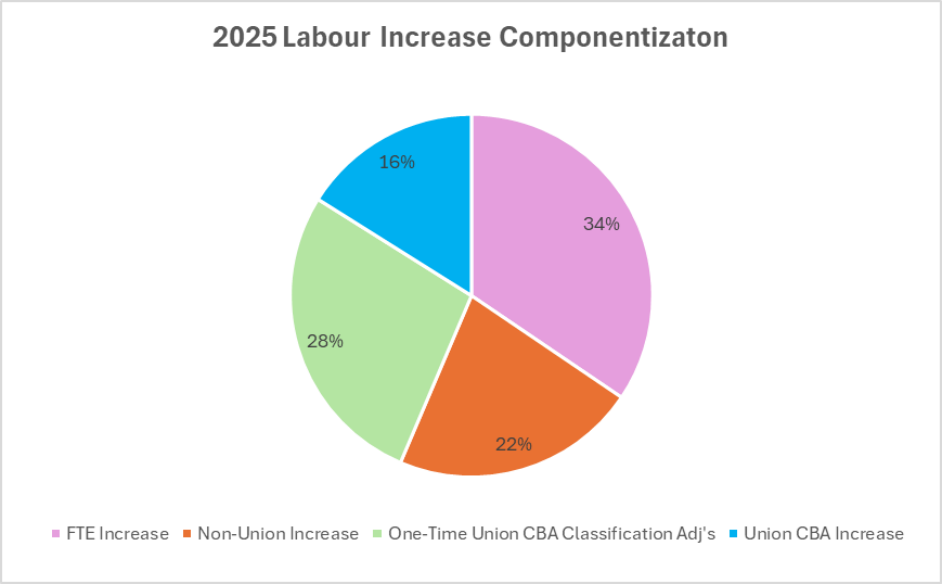
INTERROGATORY 4-SEC-34

[Exhibit 4, Appendix 2-JC]

Please provide details of the $1,013,893 increase in 2025 over 2024 and the $332,488 increase in 2026 over 2025 for the Administrative & Human Resource Expenses line.

RESPONSE

The increases in the Administrative & Human Resource Expenses line are primarily attributable to higher net labour costs. The portions of these increases included in OM&A are presented in Exhibit 4, Section 4.4.9, Table 4-47, Line 17, with further details provided in Exhibit 4, Section 4.4.9, page 106 (beginning at line 23) and page 107. The 2025 and 2026 labour increase is componentized as follows:



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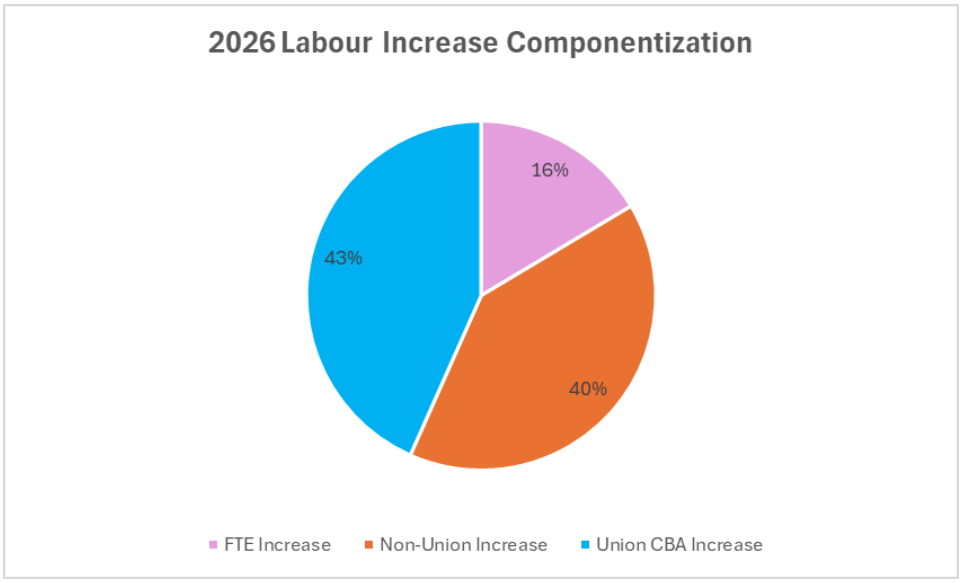

Beyond supporting evolving requirements through a modernized and expanded workforce, labour costs include the impact of the new Collective Bargaining Agreements (CBAs) outlined in Exhibit 4, Table 4-41, including classification adjustments recognizing inflation over the previous CBA term from 2019-2024. As described in 4-Staff-36, EPI operates in an environment where experienced utility staff are in demand.

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RESPONSES TO VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

INTERROGATORY 4.0 -VECC -20

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

a) When comparting 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.

RESPONSE:

a) The table below reconciles the differences noted above.

Line No.		2025	2026
1	OM&A per Appendix 2-JA	$ 19,043,316	$ 21,127,866
2	Add: Property taxes (not included in OM&A)	$ 296,640	$ 313,730
3	Deduct: LEAP donations (portion included in donations line in Proforma I/S)	$ (32,010)	$ (276,181)
4	Operating expenses per Proforma Income Statement	$ 19,307,946	$ 21,165,415

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RESPONSES TO VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

INTERROGATORY 4.0 -VECC -21

Reference: Exhibit 4, page 19

Table 4-4: Annual Adjusted Inflation Factors

Year	IPI/Estimate	Stretch[1]	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).

RESPONSE:

a) The table below presents the actual annualized Consumer Price Index ("CPI") figures published by Statistics Canada for the period from 2016 to year-to-date 2025. EPI chose to use the annual IPI inflation factors in Exhibit 4, Table 4-4 since it is the standard metric approved by the OEB for use in both Cost of Service and Incentive Rate Mechanism filings.

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Year	Actual Inflation (per Stats Canada CPI)
2016	1.8%
2017	1.7%
2018	2.4%
2019	1.9%
2020	0.7%
2021	3.5%
2022	6.8%
2023	3.8%
2024	2.4%
YTD 2025	2.4%

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RESPONSES TO VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

INTERROGATORY 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).

RESPONSE:

a) The annual dues paid to the EDA for 2019 through the 2026 Test Year are presented in the table below.

Line No.	Year	Amount
1	2019	$81,900
2	2020	$83,500
3	2021	$84,300
4	2022	$84,300
5	2023	$88,500
6	2024	$90,700
7	2025 Bridge	$93,400
8	2026 Test	$96,200

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RESPONSES TO VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

INTERROGATORY 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?

RESPONSE:

a) Please see 4-VECC-23 Attachment 1. Column D represents YTD October 2025 Actuals. EPI will incur additional expenses in November and December related to interrogatories and the settlement conference.

b) Please see Table 1. The forecasted OEB Cost Assessments column represents the amount in rates.

Table 1:

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Year	Forecasted OEB Cost Assessments	Actual OEB Cost Assessments
2016	$ 155,440	$ 234,295
2017	$ 158,092	$ 263,046
2018	$ 159,684	$ 245,857
2019	$ 161,840	$ 249,363
2020	$ 164,832	$ 248,124
2021	$ 168,208	$ 241,016
2022	$ 173,508	$ 266,628
2023	$ 179,928	$ 299,502
2024	$ 188,564	$ 346,301
2025	$ 195,352	$ 381,395
2026	$ 438,557	
Total	**$ 2,144,005**	**$ 2,775,527**

c) The $75k primarily relates to staff overtime specifically related to this Application. This overtime is incremental as it would not otherwise occur in the absence of this Application.

d) The amortization of the previous Cost of Service Applications costs from 2015 to YTD 2025 totals $736,201. These amounts are included within the Regulatory Affairs program in Appendices 2-JA and 2-JC. The remaining balance related to these prior applications will be fully amortized by April 30, 2026. EPI notes that $23,721 in consultant costs were inadvertently omitted from Appendix 2-M, Column B, in the Application. This omission has been corrected in Appendix 2-M included in EPI_IRR_2026_Filing_Requirements_Chapter2_Appendices_1.0 20251126.

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Appendix 2-M
Regulatory Cost Schedule

	Regulatory Costs (One-Time)	Last Rebasing (2016 OEB Approved)	Last Rebasing (2016 Actual)	Sum Of Historical Years (2017-2024)	2025 Bridge Year YTD 2025	2026 Test Year
		(A)	(B)	(C)	(D)	(E)
1	Expert Witness costs	0	0	0	0	0
2	Legal costs	127,250	181,461	28,918	94,366	30,000
3	Consultants' costs	507,321	355,200	187,870	132,428	15,000
4	Intervenor costs	146,350	89,687	0	0	100,000
5	OEB Section 30 Costs (application-related)	0	15,737	0	0	0
6	Incremental staff and operating expenses allocated	92,432	95,094	0	41,752	0
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	Sub-total - One-time Costs	$ 873,353	$ 737,178	$ 216,788	$ 268,545	$ 145,000

Notes:

[1] For incremental operating expenses with staff/other resources allocated to this application use one of the other categories to record the cost

RESPONSES TO VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

INTERROGATORY 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.

RESPONSE:

a) Please see the tables below.

Table 4-15

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
General Building Expenses	896,462	793,833	797,315	892,018	924,313	850,790
Labour	6,567	3,694	3,627	9,939	11,371	13,593
Non-Labour	889,895	790,139	793,688	882,078	912,943	837,197
Labour as a % of Total Cost	0.7%	0.5%	0.5%	1.1%	1.2%	1.6%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
General Building Expenses	714,215	623,343	704,370	727,079	775,174	831,970
Labour	12,078	9,305	30,665	52,163	56,527	58,223
Non-Labour	702,138	614,038	673,705	674,916	718,647	773,747
Labour as a % of Total Cost	1.7%	1.5%	4.4%	7.2%	7.3%	7.0%

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Table 4-16

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Insurance	175,073	197,770	163,445	181,039	173,602	160,739
Labour	-	-	-	-	-	-
Non-Labour	175,073	197,770	163,445	181,039	173,602	160,739
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Insurance	153,660	183,152	215,478	226,509	233,400	243,200
Labour	-	-	-	-	-	-
Non-Labour	153,660	183,152	215,478	226,509	233,400	243,200
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Table 4-17

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Office Supplies	365,258	457,371	499,261	495,820	556,825	528,361
Labour	-	-	-	-	-	-
Non-Labour	365,258	457,371	499,261	495,820	556,825	528,361
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Office Supplies	430,513	444,777	434,777	505,690	367,226	383,341
Labour	-	-	-	-	-	-
Non-Labour	430,513	444,777	434,777	505,690	367,226	383,341
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

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Table 4-18

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Audit, Legal, and Consulting	342,799	603,521	517,281	489,613	395,815	421,441
Labour	-	-	-	-	-	-
Non-Labour	342,799	603,521	517,281	489,613	395,815	421,441
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Audit, Legal, and Consulting	364,337	470,783	355,765	205,554	152,006	170,799
Labour	-	-	-	-	-	-
Non-Labour	364,337	470,783	355,765	205,554	152,006	170,799
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 4-19

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Regulatory Affairs	458,396	446,707	494,424	495,625	448,021	451,911
Labour	112,076	114,399	98,282	150,365	203,813	156,289
Non-Labour	346,320	332,308	396,142	345,260	244,208	295,622
Labour as a % of Total Cost	24.4%	25.6%	19.9%	30.3%	45.5%	34.6%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Regulatory Affairs	485,931	563,889	695,189	671,616	743,196	1,023,794
Labour	156,791	175,687	194,905	260,668	265,227	302,475
Non-Labour	329,141	388,202	500,284	410,948	477,969	721,319
Labour as a % of Total Cost	32.3%	31.2%	28.0%	38.8%	35.7%	29.5%

Table 4-20

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Administrative & Human Resource Expenses	3,610,690	4,281,059	4,293,824	4,351,425	3,904,934	4,060,548
Labour	2,585,253	3,298,536	3,365,054	3,491,569	2,964,934	2,908,722
Non-Labour	1,025,437	982,523	928,770	859,856	940,000	1,151,826
Labour as a % of Total Cost	71.6%	77.0%	78.4%	80.2%	75.9%	71.6%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Administrative & Human Resource Expenses	4,289,939	4,998,990	5,258,090	6,058,825	7,072,718	7,405,206
Labour	3,432,581	4,018,510	4,259,548	5,004,224	6,007,590	6,355,414
Non-Labour	857,358	980,480	998,542	1,054,601	1,065,128	1,049,792
Labour as a % of Total Cost	80.0%	80.4%	81.0%	82.6%	84.9%	85.8%

The increase in the labour portion of Administrative & Human Resource Expenses since 2016 is the result of incremental hires in the HR & Administration, Information Technology, and Operations

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Support & Stores departments. Please refer to Exhibit 4, Section 4.4.7.

Table 4-21

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Community Relations	237,844	179,030	208,267	152,854	230,341	243,999
Labour	133,226	126,242	133,588	86,950	176,772	207,154
Non-Labour	104,618	52,788	74,680	65,904	53,570	36,845
Labour as a % of Total Cost	56.0%	70.5%	64.1%	56.9%	76.7%	84.9%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Community Relations	278,310	215,383	231,097	209,385	221,118	511,154
Labour	242,608	173,100	175,578	173,022	178,213	183,559
Non-Labour	35,702	42,282	55,519	36,363	42,905	327,595
Labour as a % of Total Cost	87.2%	80.4%	76.0%	82.6%	80.6%	35.9%

The significant increase in non-labour expenses in the 2026 Test Year reflects the enhanced LEAP funding included in rates to address the discontinuance of Account 1508 – LEAP sub-account.

Table 4-22

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Bad Debt	361,835	395,101	363,818	525,768	376,740	534,792
Labour	-	-	-	-	-	-
Non-Labour	361,835	395,101	363,818	525,768	376,740	534,792
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Bad Debt	492,312	392,749	323,507	347,645	436,400	639,387
Labour	-	-	-	-	-	-
Non-Labour	492,312	392,749	323,507	347,645	436,400	639,387
Labour as a % of Total Cost	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%

Table 4-23

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Customer Service & Billings	2,573,629	2,454,835	2,310,234	2,324,636	2,104,092	2,095,156
Labour	1,063,281	1,165,727	1,022,914	1,091,424	987,978	927,234
Non-Labour	1,510,348	1,289,108	1,287,320	1,233,212	1,116,114	1,167,922
Labour as a % of Total Cost	41.3%	47.5%	44.3%	47.0%	47.0%	44.3%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Customer Service & Billings	1,965,606	2,537,873	2,435,253	2,798,646	2,705,943	3,010,914
Labour	876,741	1,087,563	1,086,170	1,369,112	1,254,597	1,318,330
Non-Labour	1,088,865	1,450,309	1,349,082	1,429,534	1,451,346	1,692,584
Labour as a % of Total Cost	44.6%	42.9%	44.6%	48.9%	46.4%	43.8%

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Table 4-24

Program	Last Rebasing Year (2016 OEB Approved Proxy)	Last Rebasing Year (2016 Actuals)	2017 Actuals	2018 Actuals	2019 Actuals	2020 Actuals
Customer Collections	615,166	472,714	643,014	775,714	841,438	798,957
Labour	512,622	396,645	478,955	372,716	362,795	452,385
Non-Labour	102,544	76,069	164,058	402,998	478,643	346,572
Labour as a % of Total Cost	83.3%	83.9%	74.5%	48.0%	43.1%	56.6%

Program	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Customer Collections	708,983	598,256	681,477	577,990	668,013	723,748
Labour	480,167	372,019	480,549	423,619	500,107	555,241
Non-Labour	228,816	226,237	200,928	154,371	167,906	168,507
Labour as a % of Total Cost	67.7%	62.2%	70.5%	73.3%	74.9%	76.7%

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RESPONSES TO VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

INTERROGATORY 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)

RESPONSE:

a) The level of services provided by EPI to its affiliates varies annually based on the affiliates' specific service requirements. Accordingly, the changes in shared services revenues and costs from 2023 to 2026 reflect factors beyond general inflation. The rent charged by EPI to ESI pertains to the lease of land owned by EPI. All charges from EPI to its affiliates comply with the OEB Affiliate Relationships Code.

b) The annualized FTEs allocated to affiliate services for 2023 to the 2026 Test Year is presented in the table below.

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	Service Offered	2023 Actual	2024 Actual	2025 Bridge Year	2026 Test Year
ESI	Finance, HR, Communications and IT	0.5	0.2	0.5	0.5
EREI	Finance, HR, Communications and IT	0.1	0.2	0.5	0.5
EI	Management, Finance, Regulatory, and Customer Service	1.8	2.3	-	-
CK PUC	Water Billing & Collection and Administrative	8.1	8.4	10.6	10.2
Municipality of CK	Streetlight Maintenance	0.3	0.5	0.3	0.3
City of St. Thomas	Water and sewer billing	2.4	2.5	2.5	3.0
	Total	13.3	14.1	14.4	14.5

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RESPONSES TO VULNERABLE ENERGY CONSUMERS COALITION INTERROGATORIES

INTERROGATORY 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

RESPONSE:

a) The annual vacancy (churn) rate for each year 2022 through 2025 is as follows:

- 2022: 0.3 FTEs
- 2023: 0.4 FTEs
- 2024: Nil FTEs
- 2025: 0.2 FTEs

b) There is one position (Line Supervisor) currently unfilled due to a retirement. While EPI typically seeks to conduct recruitment for jobs requiring specialized industry skills in advance of anticipated staff departures, this vacancy is being temporarily backfilled by two Sub-Foremen who are alternating in the role on a bi-weekly basis under a Letter of Agreement (LOA) with the union. The position is expected to be permanently filled in January 2026, at which time the backfill positions created by the promotion will also be filled.

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