

Alectra Utilities Corporation

Application for electricity distribution rates and other charges beginning January 1, 2027

Decision on Issues List January 20, 2026

Alectra Utilities Corporation (Alectra Utilities) filed an application with the Ontario Energy Board (OEB) on October 14, 2025, under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that Alectra Utilities charges for electricity distribution, beginning January 1, 2027, and for each following year through December 31, 2031.

The Application was accepted by the OEB as complete on October 28, 2025, and a Notice of Hearing was issued on October 31, 2025.

On December 12, 2025, the OEB issued Procedural Order No. 1 that, among other things, made provision for parties to recommend any revisions to the standard Issues List for electricity distribution rate applications for the OEB's consideration.

OEB staff filed a letter on January 12, 2026, proposing a revised Issues List agreed upon by all parties. In the same letter, parties requested that the OEB waive the requirement under rule 26.02 (e)(ii) of the *Rules of Practice and Procedure* that interrogatories correspond to the issues list, as parties may want to file interrogatories according to the exhibit numbers in the Application. Parties believe this approach would be more efficient and likely reduce costs.

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

Findings

The OEB has reviewed the proposed Issues List and approves it for the purposes of this proceeding. The OEB may update the Issues List as necessary to further define the scope of the proceeding.

The OEB grants the request to file interrogatories according to the exhibit numbers in the Application.

THE ONTARIO ENERGY BOARD ORDERS THAT:

1. The approved Issues List is attached to this Decision as Schedule A.

DATED at Toronto, January 20, 2026

ONTARIO ENERGY BOARD

Ritchie Murray
Acting Registrar

SCHEDULE A
APPROVED ISSUES LIST
ALECTRA UTILITIES CORPORATION
EB-2025-0252
JANUARY 20, 2026

Approved Issues List

1. General

- 1.1. Has the applicant responded appropriately to all relevant OEB directions from previous proceedings?
- 1.2 Are the rates and bill impacts resulting from Alectra Utilities' application appropriate?
- 1.3 Is the proposed effective date appropriate?

2. Custom Incentive Rate Setting

- 2.1 Are all elements of Alectra Utilities' Custom Incentive Rate Setting proposal for the determination of rates appropriate?
- 2.2 Is the proposed 2027-2031 Custom Performance Scorecard Appropriate?

3. Capital Spending and Rate Base

- 3.1 Are the proposed capital expenditures and in-service additions appropriate?
- 3.2 Is the proposed rate base appropriate?
- 3.3 Are the proposed depreciation rates and amounts appropriate?
- 3.4 Is the proposed methodology to allocate labour to capital appropriate?

4. OM&A

- 4.1 Are the proposed OM&A expenditures appropriate?
- 4.2 Is the proposed shared services cost allocation methodology and the quantum appropriate?

5. Cost of Capital, PILs, and Revenue Requirement

- 5.1 Is the proposed cost of capital (interest on debt, return on equity) and capital structure appropriate?
- 5.2 Is the proposed PILs (or Tax) amount appropriate?
- 5.3 Is the proposed Other Revenue forecast appropriate?
- 5.4 Have all impacts of any changes in accounting standards, policies, estimates, and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?
- 5.5 Is the proposed calculation of the revenue requirement appropriate?

6. Load Forecast

6.1 Is the proposed load forecast methodologies and the resulting load forecasts appropriate?

7. Cost Allocation, Rate Design, and Other Charges

7.1 Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios, appropriate?

7.2 Is the proposed rate design, including fixed/variable splits, appropriate?

7.3 Are the proposed Retail Transmission Service Rates and Low Voltage rates appropriate?

7.4 Are the proposed loss factors appropriate?

7.5 Are the Specific Service Charges and Retail Service Charges appropriate?

7.6 Are rate mitigation proposals required and appropriate?

8. Rate Harmonization

8.1 Is the rate harmonization proposal appropriate?

9. Deferral and Variance Accounts

9.1 Are the proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, requests for new accounts, requests for discontinuation of accounts, and the continuation of existing accounts, appropriate?