

**VIA RESS and EMAIL**

January 22, 2026

Ritchie Murray  
Registrar  
Ontario Energy Board  
2300 Yonge Street, 27<sup>th</sup> Floor  
Toronto, Ontario M4P 1E4

Dear Ritchie Murray:

**Re: Alectra Utilities Corporation (Alectra)  
Custom Incentive Rate-Setting (Custom IR) Application for 2027-2031  
Consumers Council of Canada (CCC) Interrogatories  
OEB File No. EB-2025-0252**

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In accordance with Procedural Order No. 1, dated December 12, 2025, please find attached CCC's interrogatories with respect to Alectra's 2027-2031 Custom IR application.

Yours truly,



Lawrie Gluck  
Consultant for the Consumers Council of Canada

cc: All parties in EB-2025-0252

**Alectra Utilities Corporation**  
**2027-2031 Custom IR**  
**Consumers Council of Canada**  
**Interrogatories**  
**January 22, 2026**

**Exhibit 1 – Overview and Administration**

**1-CCC-1**

**Ref: Exhibit 1, Tab 5, Schedule 2, Attachment 1-2, pp. 14-15**

**Question(s):**

- a) A large number of letters of comment opposing Alectra’s proposed rate increase were filed on the record. Please explain how these letters from Alectra’s customers reconcile with Alectra’s customer engagement results in the table on p. 15 of Exhibit 1, Tab 5, Schedule 2, Attachment 1-2.
- b) Please explain why Innovative Research Group provided survey respondents with three options in support of the plan and only one option that opposes the plan.
- c) Please confirm that the majority of residential customers either responded that they “don’t like the proposed increase” or opposed the bill increase.

**1-CCC-2**

**Ref: Exhibit 1, Tab 6, Schedule 2, Attachment 1-3, pp. 15-16, 20, 27-28**

**Question(s):**

- a) Please advise whether Clearspring was aware, at the time that it was preparing its evidence with respect to the revenue escalation formula, that Alectra intended to propose a Price Cap approach to incentive ratemaking.

- b) Please further explain the statement “the reason for not including a G Factor or IPD term for capital is that we understand the Company is proposing to escalate capital revenue using a Capital Factor, which already implicitly includes a G Factor and IPD...” As part of the response, please confirm that the Capital Factor already directly captures the cost escalation associated with forecast inflation.
  
- c) In the context that the Capital Factor implicitly captures forecast inflationary pressure on capital expenditures, please provide Clearspring’s view on the application of the OEB’s inflation factor in a Price Cap IR formula (i.e., inflation will be applied to rates which reflect cost recovery for both capital and OM&A). As part of the response, please discuss whether an additional term in the CPCI formula designed to ensure that the OEB’s inflation factor applies only to the OM&A portion of rates is beneficial to avoid the potential for double counting inflation applicable to capital.
  
- d) Please provide all of the values used in the “% labour in OM&A” calculation (i.e., salaries + wages, pension + benefits, total OM&A and OM&A outside services).
  
- e) Please provide all of the values required to perform the same calculation for % labour in capital expenditures.

**1-CCC-3**

**Ref: Exhibit 1, Tab 6, Schedule 4, pp. 1-2, 10-11, 13-14  
Exhibit 1, Tab 9, Schedule 1, pp. 3-4**

**Question(s):**

- a) Please confirm that the annual sustained productivity-related savings discussed in Exhibit 1, Tab 6, Schedule 4, p. 10 (\$23.2M) are incremental to the annual sustained merger-related savings described at Exhibit 1, Tab 9, Schedule 1, p. 4 of \$44.3M.
  
- b) Please further discuss the decision to “finalize the synergy forecast based on Q1 2021 results...” in the context of the savings shown in Table-1-9-1. More specifically, please explain how the post-2020 savings in Table-1-9-1 were derived.

- c) Please explain, and provide a detailed calculation, for the \$23.2M of annual sustained savings during the CIR term (2027-2031). As part of the response, please advise whether incremental capital costs were incurred to achieve the savings. If so, please discuss how those costs were reflected in the savings calculation.
- d) Please advise whether the \$23.2M of annual sustained savings is a revenue requirement figure. If not, please provide the revenue requirement figure associated with the annual sustained savings.
- e) For each of the initiatives listed in Table 1-6-34, please provide the annual sustained savings amount that continues into the CIR term (2027-2031).
- f) Where applicable, for each of the initiatives listed in Table 1-6-34, please provide the capital cost incurred to achieve the savings.
- g) Please provide, with specific references to the evidence, where the \$23.2 of annual sustained savings is reflected as an offset to the revenue requirement for the CIR term. In the circumstance that these savings are applied as offsets to specific capital and operational forecast budgets proposed for the CIR term, please provide the proposed budgets by program (both with and without the application of the sustained savings).
- h) While the descriptions of the various initiatives are helpful (Exhibit 1, Tab 6, Schedule 4, pp. 11-23), please provide detailed calculations supporting the cost savings shown in Table 1-6-34 (i.e., the baseline period costs, any adjustments made to the baseline costs, and the reported period costs). With respect to the baseline period costs, please show the derivation of those costs.

**1-CCC-4**

**Ref: Exhibit 1, Tab 9, Schedule 1, p. 5**

- a) Please provide the detailed calculation showing the conversion of the \$44.3M of annual sustained merger-related savings to \$40.7 million of revenue requirement.
- b) Please provide, with specific references to the evidence, where the above noted \$40.7 million is reflected as an offset to the revenue requirement for the CIR term. In

the circumstance that these savings are applied as offsets to specific capital and operational forecast budgets proposed for the CIR term, please provide the proposed budgets by program (both with and without the application of the sustained savings).

**1-CCC-5**

**Ref: Exhibit 1, Tab 9, Schedule 3, pp. 1-2**

**Question(s):**

- a) Please confirm that Tables 1-9-4, 1-9-5, and 1-9-6 are comparing the total forecast savings from both mergers (i.e., Alectra and Alectra/Guelph) to the total actual savings.
- b) Please provide two additional versions of Tables 1-9-4, 1-9-5, and 1-9-6 that show a comparison of the forecast savings (MAADs proceeding) and the actual savings for each of: (i) the Alectra merger only; and (ii) the Alectra / Guelph merger only.
- c) For each of the Alectra merger only, the Alectra / Guelph merger only and the total for both mergers, please provide a table showing:
  - i. The forecast annual sustained savings set out in the relevant MAADs proceedings and the related revenue requirement amount.
  - ii. The actual annual sustained savings accomplished and the related revenue requirement amount.

**1-CCC-6**

**Ref: Exhibit 1, Tab 9, Schedule 5, pp. 1-3**

**Question(s):**

- a) Please provide a table, or tables, showing the following:
  - i. a detailed project list for the \$137.5M of transition-related capital expenditures

- ii. a breakout of these capital expenditures between the Alectra merger and the Alectra / Guelph merger
  - iii. a detailed project list of the “planned IT capital expenditures by legacy utility” with reference to the evidence where these cited capital expenditures can be found.
- b) A detailed project list for the \$50.3M of remaining net book value in opening 2027 rate base related to the transition-related capital expenditures broken out between the Alectra merger and the Alectra / Guelph merger.
- c) A detailed project list showing the remaining net book value in opening 2029 rate base related to the transition-related capital investments broken out between the Alectra merger and the Alectra / Guelph merger

**1-CCC-7**

**Ref: Exhibit 1, Tab 9, Schedule 7, pp. 1-2**

**Preamble:**

Alectra Utilities seeks approval to rebase the Guelph Rate Zone two years early. Alectra noted that the proposals in the Application reflect planning on an Alectra Utilities-wide basis. Alectra Utilities’ business planning process is informed by coordinated inputs from the DSP (capital planning), workforce planning, OM&A, revenue forecasts, financial requirements, and tax obligations.

**Question(s):**

In the context that early rebasing for the Guelph Rate Zone is eventually not approved by the OEB, please advise whether Alectra has developed an alternative set of proposals to rebase the utility with the exception of the Guelph Rate Zone. If so, please provide that alternative set of proposals. If not, please explain why these alternative proposals were not developed.

**1-CCC-8**

**Ref: Exhibit 1, Tab 11, Schedule 1, pp. 1-2**  
**Exhibit 1, Tab 11, Schedule 2, p. 14**

**Exhibit 4, Tab 1, Schedule 1, p. 1**

**Preamble:**

Alectra stated that it has provided a five-year forecast of operating costs in Exhibit 4 which is used to inform Alectra Utilities' justification for its custom index for its OM&A expenditures. Together, the Clearspring Report and Alectra Utilities' OM&A evidence, provide the evidentiary record necessary to support Alectra Utilities' request for OM&A funding based on its proposed custom index.

**Question(s):**

- a) Please further explain the statement that the five-year OM&A forecast (Exhibit 4) is used to "inform" Alectra's proposed custom index. As part of the response, please discuss whether the OM&A forecast in Exhibit 4 reflects Alectra's planned 5-year OM&A expenditures.
- b) Please advise whether Alectra is seeking approval of the five-year OM&A cost forecast in Exhibit 4 or the 2027 test year OM&A proposal (shown in Table 1-11-4) as escalated by the proposed custom index.
- c) Please provide a single table that shows the OM&A budget set out in Table 1-11-4 (which underpins the calculation of the RGF) and the OM&A budget in Appendix 2-JC (adjusted as necessary to remove the shareholder funded portion of the GRE&T Centre) for the 2027-2031 period. Please explain the difference between the two figures.

**1-CCC-9**

**Ref: Exhibit 1, Tab 11, Schedule 2, pp. 4**

**Question(s):**

Please provide Chart 1-11-1 in table format and provide all of the calculations used to derive the base RR and net distribution revenue under Price Cap IR.

**1-CCC-10**

**Ref: Exhibit 1, Tab 11, Schedule 2, p. 14**

**Question(s):**

- a) Please confirm, or correct, the table below, which shows Alectra’s proposed capital-related revenue requirement for the CIR term derived on a cost of service basis.

Line		2027	2028	2029	2030	2031
1	Average Net Fixed Assets	4,130.3	4,389.5	4,701.5	5,075.9	5,460.6
2	Working Capital Allowance	305.0	319.6	331.4	346.1	361.2
3	Rate Base	4,435.3	4,709.2	5,032.9	5,422.0	5,821.8
4	Return on Debt	111.0	122.0	130.8	141.3	156.3
5	Return on Equity	159.7	169.5	181.2	195.2	209.6
6	Depreciation	195.6	199.4	214.1	230.8	242.2
7	PILs Taxes	22.4	37.6	29.0	31.8	37.0
8	<b>Total Capital Related Revenue Requirement</b>	<b>488.7</b>	<b>528.5</b>	<b>555.1</b>	<b>599.0</b>	<b>645.1</b>

- b) With respect to the forecast capital expenditures (and associated in-service additions) that underpin the CRRR amounts, please advise whether those forecasts reflect expected inflation during the CIR term. If so, please provide the inflation rate that was applied (and if different inflation rates were applied to various capital programs, please provided the weighted-average inflation rate). If different inflation rates were applied to labour and materials, please provide the weighted-average inflation rates applied to each of those cost categories.
- c) Please explain the adjustment in Line 9 in Table 1-11-4 (“less incremental working capital related revenue requirement”) and provide the calculation used in the derivation of this adjustment.

**Exhibit 2 – Rate Base and Distribution System Plan (DSP)**

**2-CCC-11**

**Ref: Appendix 2-AA**

**Exhibit 2B, Tab 1, Schedule 1, p. 1**

**Exhibit 2B, Tab 3, Schedule 1, pp. 6-8**

**Question(s):**

- a) Please provide a revised version of Appendix 2-AA that provides a more detailed view of the capital plan at the capital project / segment level instead of the project group level (and extends the historical period to 2019). For example, for the customer connections project group, please provide separate lines for each of residential and small commercial layouts, ICI services, new subdivisions, etc. In addition, please provide the capital contributions at the same level of granularity (i.e., by project/segment instead of project group). Please also include 2025 year-end actuals.
- b) Please provide a revised version of Appendix 2-AA in the same format as requested in part (a) but on an in-service addition basis.
- c) To the extent that any capital program segments have moved from one program to another, please provide an additional revised version of Appendix 2-AA that shows the relevant program segment budgets recast without the movement.
- d) Please confirm that Alectra applies the half-year rule in the determination of rate base during the CIR term.
- e) Please confirm that Alectra calculates depreciation expense based on a monthly forecast of when assets are expected to enter service over the CIR term. As part of the response, please confirm that this approach is applied to all assets (not a specific subset of Alectra's assets).
- f) With respect to forecasting monthly depreciation expense, please provide an explanation of the methodology applied. As part of the response, please discuss whether these monthly forecasts are based on historical actuals, and whether there are different treatments applied to major capital projects (i.e., a new station) relative to ongoing capital programs (i.e., pole replacement).

- g) For each year during the 2017-2031 period (or a later year if information to 2017 is not available), please provide the total monthly in-service additions (e.g., January total for each year, February total for each year, etc.) that were used in the determination of depreciation expense.
- h) Please explain why Alectra applies different approaches to forecasting rate base and depreciation expense.

**2-CCC-12**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B06, pp. 217, 227-228, 251-255, 260-269  
Exhibit 2B, Tab 3, Schedule 1, pp. 8-9  
Appendix 2-AA**

**Question(s):**

- a) Please provide a revised version of Table B06-4 that adds a row showing the number of wholesale meters replaced or planned to be replaced each year of the 2020-2031 period.
- b) Please provide a revised version of Table B06-11 that adds a row showing the number of new meters installed or planned to be installed (by type – single phase or polyphase) each year of the 2020-2031 period.
- c) Please provide a revised version of Table B06-12 that adds a row showing the number of failed meters replaced or planned to be replaced each year of the 2020-2031 period. As part of the response, please explain any significant variances in the unit costs of failed meter replacement and elaborate on the statement that the “capital expenditures related to meter failures do not intuitively align with the number of failures experienced in that year.”
- d) Please provide the average cost per meter for an AMI 1.0 meter and an AMI 2.0 meter (which supports the statement that the AMI 2.0 meters are 26% less expensive).
- e) Please provide further details with respect to the negotiated “inflation-sharing mechanism” with Itron.

- f) Please advise whether Alectra’s contracts with either Itron and / or the selected service vendor include provisions related to cost responsibility for AMI 2.0 meters that fail prematurely. If yes, please provide explain those provisions. If not, please explain why not.
- g) Please further discuss how the AMI 2.0 meters have been integrated with the AMI 1.0 Head End system. As part of the response, please explain why the Company needs to move to an AMI 2.0 Head End system.
- h) Please provide the number of AMI 2.0 meters installed in Phase 2 (Small Scale Deployments) and the average unit cost per installation.
- i) Please explain the difference between the total amounts shown in Table B06-18 and Appendix 2AA. Please also confirm that Table B06-18 reflects the 5.5-year mass deployment recommendation.
- j) Please explain how Alectra calculated that an “additional 43,000 AMI 1.0 meters would fail between 2027-2031 under the seven-year replacement schedule compared to the five-year alternative.”
- k) Please advise whether Alectra has discussed with Measurement Canada the potential for dispensation from re-verification and resealing obligations based on the seven-year deployment alternative.
- l) Please provide the percentage of meters that will be fully depreciated at the time of removal in each of the mass deployment scenarios (3-year, 5-year, 5.5-year and 7-year).
- m) Please add the recommended 5.5-year deployment to Table B06-22 and provide the detailed calculations underpinning the table. As part of the response, please provide the assumptions made with respect to inflationary cost increases, the number of reactive meter failures and dispensation exemptions.
- n) Please advise whether the options set out in Table B06-22 reflects the financial implications of removing more (or less) AMI 1.0 meters from service before the end

of their financial useful lives. If not, please include that impact as part of the options analysis (including for the 5.5-year option).

- o) Please provide the detailed calculation supporting the AMI 1.0 Metering Accelerated Depreciation shown in Table 2-3-6.
- p) Please provide excerpts from previous OEB decisions where the OEB has approved accelerated depreciation associated with meter replacements.

## **2-CCC-13**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B07, pp. 297, 309-310**

### **Question(s):**

- a) Please provide a table comparing the capital costs of the three options listed in section 7.4. Please provide the underlying calculation and explain any assumptions.
- b) Please provide the following information with respect to the Kennedy Road South facility in a table:
  - i. In-Service Date
  - ii. Function
  - iii. Type of Project
  - iv. Building Sq. Ft. broken out between Administrative and Operational Functions
  - v. Location
  - vi. # of Acres
  - vii. FTEs working at facility
  - viii. Customers served by facility
  - ix. Total Capital Cost
  - x. Total Land Cost
- c) With respect to the Kennedy Road South Facility, please provide a detailed table (i.e., line-by-line for each aspect of the total cost of the total building) showing both the original estimated cost and the final cost incurred.

- d) For each of the cost increases experienced with respect to the Kennedy Road South Facility, as listed on pages 309-310, please provide the dollar value of the cost escalation relative to estimated.

**2-CCC-14**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B10, p. 406**

**Question(s):**

For the residential and small commercial layout segment:

- i. Please provide a table showing the 2020-2031 total gross expenditures, total capital contributions, total net expenditures, service connection volumes, and associated unit costs.
- ii. Please provide the detailed spreadsheet(s) that support the 2027-2031 forecast on the basis of 2020-2023 volumes and historical unit cost pricing (plus EV related connections). Please show all assumptions that were applied.
- iii. Please explain why 2020-2023 was selected as the appropriate historical period to use for estimating gross expenditures.
- iv. Please advise which historical years were averaged to determine the 53% contribution level.

**2-CCC-15**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B10, p. 406**

**Question(s):**

For the new ICI services segment:

- i. Please provide a table showing the 2020-2031 total gross expenditures, total capital contributions, total net expenditures, service connection volumes, and associated unit costs.

- ii. Please further explain the remaining 2% of net costs for the forecast period. More specifically, please discuss why there would be payments for removed equipment and why Alectra would be responsible for funding any of the costs related to this program.

**2-CCC-16**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B10, pp. 402, 406-408**

**Question(s):**

- a) With respect to the 2025 bridge year forecast connections set out in Table B10-6, please advise when that forecast was made.
  
- b) Alectra states that it “expects connection and development to trend upwards across the utility’s service territory from 2027 to 2031...”. Please advise whether Alectra has seen decreases in housing starts (both subdivision and condo) in its service territory in 2025 relative to its forecasts for that year. If so, please explain if / how those lower housing starts are reflected in the Company’s forecast for the 2026 bridge year and the forecast period.
  
- c) Separately, for each of the specific components of the new subdivisions segment (i.e., residential subdivisions, high rise condominiums, new ICI subdivisions, developer relocation work for subdivisions, and damage/restoration), please provide tables showing the 2020-2031 total gross expenditures, total capital contributions, total net expenditures, connection volumes (lots, condominium buildings, etc.), and associated unit costs.
  
- d) For the residential subdivision sub-component (separate from high rise condominiums):
  - i. Please provide the detailed spreadsheet(s) that support the 2027-2031 forecast (gross expenditures and capital contributions). Please also show all assumptions that were applied.

- ii. Please explain why the gross average unit cost for the 2022-2024 period was selected as the appropriate sample to determine the forecast gross costs.
  - iii. Please advise which years of the historical period were used to establish the capital contribution forecast.
- e) For the high rise condominiums sub-component (separate from residential subdivisions):
- i. Please provide the detailed spreadsheet(s) that support the 2027-2031 forecast (gross expenditures and capital contributions). Please also show all assumptions that were applied.
  - ii. Please explain why the gross average unit cost for the 2022-2024 period was selected as the appropriate sample to determine the forecast gross costs.
  - iii. Please advise which years of the historical period were used to establish the capital contribution forecast.
  - iv. Please provide a list of proposed developments (which are set in Appendix B13) that are considered part of the growth driving the high rise condominium connection program specifically. Please further explain the volume reduction applied to this program relative to the Appendix B13 forecast.
- f) Alectra states that “a recent regulatory policy changed the revenue horizon in the economic model (DSC EB-2024-7 0092) from 25 to 40 years.” Please advise whether this change impacted the capital contributions for both the residential subdivisions and the high rise condominiums. Please also provide an estimate of impact of this policy change on the contributed capital percentage (i.e., difference between expected capital contributions based on the previous policy relative to the new policy).

- g) Please confirm that the statement that the “forecasting approach is conservative, as it only accounts for the connections from identified developments” is with reference to the high rise condominium sub-program. If not, please explain.
- h) For each of the new ICI subdivisions, developer driven relocation work for subdivisions and damage/restoration components of the subdivisions program, please provide a detailed explanation of the forecasting methodology applied and provide the underpinning spreadsheets that support the forecasts.

## **2-CCC-17**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B10, pp. 400**

### **Question(s):**

- a) Please add columns to Table B10-3 that provide the forecast in-service date for each VLP and the component of the customer connections project where the project funding is included.
- b) For each VLP, please provide detailed spreadsheet(s), including all the assumptions made, that show how the cost estimates were developed. As part of the response, please show how the capital contribution for each VLP was forecast.
- c) For each of the VLPs where there is no forecast capital contribution (e.g., Project 153236), please explain why the project does not attract contributed capital.

## **2-CCC-18**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B10, pp. 408-410**

### **Question(s):**

- a) Separately, for each of the specific components of the customer initiated segment (i.e., known customer initiated expansion and relocation projects (both above and below \$5M), unspecified customer initiated expansion and relocation projects, transit expansion projects, and customer initiated joint use projects), please provide tables showing the 2020-2031 total gross expenditures, total capital contributions, and total net expenditures.

- b) Please provide a table listing all of the known customer initiated expansion projects that underpin the 2027-2031 forecast. As part of the table, please include the forecast in-service date and both the gross and net capital cost.
- c) Please advise whether the capital contribution forecast for the known customer initiated expansion projects is entirely based on the result of the economic evaluation model run for each of these known projects.
- d) For the unspecified expansion projects component of the customer initiated expansion and relocation projects segment:
  - i. Please provide the detailed spreadsheet(s) that support the 2027-2031 forecast (gross expenditures and capital contributions). Please also show all assumptions that were applied. As part of the response, please also discuss how Alectra determined the baseline for “unspecified expansion projects” (i.e., did it remove certain projects from the historical gross expenditures to reflect that it is separately forecasting known projects in the future)?
  - ii. Please explain why gross expenditures for the 2022-2024 period was selected as the appropriate sample to determine the forecast gross costs. Please also explain why 2024 is described as a forecast with respect to the unspecified projects.
  - iii. Please advise which years of the historical period were used to establish the capital contribution forecast.
- e) For the unspecified relocation projects component of the customer initiated expansion and relocation projects segment:
  - i. Please provide the detailed spreadsheet(s) that support the 2027-2031 forecast (gross expenditures and capital contributions). Please also show all assumptions that were applied. As part of the response, please also discuss how Alectra determined the baseline for “unspecified expansion projects” (i.e., did it remove certain projects from the historical gross

expenditures to reflect that it is separately forecasting known projects in the future)?

- ii. Please advise which years of the historical period were used to establish the capital contribution forecast.
- f) For the transit expansion projects component of the customer initiated segment:
- i. Please confirm that only known projects are included as part of the 2027-2031 forecast budget.
  - ii. Please provide a table listing all of the known customer initiated transit expansion projects that underpin the 2027-2031 forecast. As part of the table, please include the forecast in-service date and both the gross and net capital cost.

**2-CCC-19**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B10, p. 410**

**Question(s):**

For the transit connections segment of the customer connections program, please provide a table showing the 2020-2031 total gross expenditures, total capital contributions, and total net expenditures.

**2-CCC-20**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B11, pp. 427-432**

**Question(s):**

- a) For each of unspecified projects and known projects in the road authority segment, please provide tables showing the 2020-2031 total gross expenditures, total capital contributions, and total net expenditures.
- b) For the unspecified projects component of the road authority segment:

- i. Please provide the detailed spreadsheet(s) that support the 2027-2031 forecast (gross expenditures and capital contributions). Please also show all assumptions that were applied. As part of the response, please also discuss how Alectra determined the baseline for “unspecified road authority projects” (i.e., did it remove certain projects from the historical gross expenditures to reflect that it is separately forecasting known projects in the future)?
  - ii. Please discuss Alectra’s approach to forecasting the probability that a road authority-related relocation project will also incur system enhancement-related costs.
  - iii. Please explain why gross expenditures for the 2020-2024 period was selected as the appropriate sample to determine the forecast gross costs.
  - iv. Please advise which years of the historical period were used to establish the capital contribution forecast of 35%.
- c) Please confirm our understanding that there are 6 known road authority projects forecast for the 2027-2031 period (Table B11-6). For each of those known projects, please provide a table that shows the gross capital, capital contribution and net capital amounts. Please also provide the expected in-service date and whether the project is considered a relocation or a relocation with system enhancement.

**2-CCC-21**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B11, p. 438**

**Question(s):**

Please provide a revised version of Table B11-9 that shows gross capital, capital contributions and net capital amounts.

**2-CCC-22**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B12, pp. 453, 469**

**Question(s):**

- a) Please advise whether the line capacity program reflects any contributed capital. If so, please provide a revised version of Table B12-1 that shows gross capital, capital contributions and net capital amounts.
- b) If the line capacity program does not attract contributed capital, please explain why that would be the case for the greenfield expansion and downtown intensification segments.
- c) Please provide a revised version of Table B12-5 that shows the in-service date for each of the line capacity projects and note whether the project is considered system expansion or system enhancement. Please also include an explanation for the treatment of each project as either a system expansion or system enhancement.

**2-CCC-23**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B12, p. 481**

**Question(s):**

- a) Please provide a revised version of Table B13-1 that shows gross capital, capital contributions and net capital for each segment of the stations capacity program.

**2-CCC-24**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B13, p. 482**

**Preamble:**

Table B13-2 shows that data centres are forecast to increase system load by 425 MW between 2025 and 2031.

**Question(s):**

- a) Please advise whether this load growth is entirely tied to a single new data centre or if it is multiple data centres driving this load growth. If multiple data centres, please provide a breakout of the load growth forecast for each data centre.
- b) Please provide the total gross capital, capital contributions and net capital amounts that are forecast for each year of the 2027-2031 period directly associated with data centre load growth. Please ensure that all capital costs directly related to data centre load growth is included in the response (e.g., customer connection-related, lines capacity-related and station-capacity related costs, etc.) and provide a breakout of the capital amounts by program segment.
- c) Please provide a detailed explanation of the calculation of the forecast capital contribution related to the data centre load growth. As part of the response, please provide the number of years of revenue that were included in the relevant economic evaluations.
- d) Please discuss whether Bill 40 is expected to have any implications for the data centre-related load growth forecast set out in the application.

**2-CCC-25**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B13, pp. 492-493**

**Question(s):**

- a) Please add two new columns to Table B13-7 that show the most up to date actual population and household figures for each city.
- b) Please advise whether the population and housing data reports used (as referenced below Table B13-7) continue to be the most recent reports available. If not, please provide links or the relevant excerpts from the more recent reports.

**2-CCC-26**

**Ref: Exhibit 2A, Tab 1, Schedule 1, Appendix B13, pp. 564-565, 568-569**

**Question(s):**

- a) Please confirm that the station capacity program is entirely forecast on the basis of known projects. If this is not correct, please explain.
  
- b) Please provide a revised version of Table B13-32 that shows the in-service date for each of the station capacity projects and note whether the project is considered system expansion or system enhancement. Please also include an explanation for the treatment of each project as either system expansion or system enhancement.

**2-CCC-27**

**Ref: EB-2025-0055, Decision and Rate Order, December 16, 2025, p. 32  
Exhibit 2B, Tab 3, Schedule 1, p. 5**

**Preamble:**

Alectra noted that it implemented new useful lives based on an Alliance Consulting Group (Alliance) report on January 1, 2025. The change in useful lives is expected to result in a decrease of \$16.6M and \$21.2M for 2025 and 2026 and Alectra sought approval, in its 2026 IRM, for a new variance account (“Useful Lives Changes” variance account) to track the cumulative difference between the utility's net PP&E under its former and revised depreciation policies.

The OEB denied Alectra’s request to establish the above noted variance account in its EB-2025-0055 Decision and Rate Order.

**Question(s):**

- a) Please advise whether 2027 opening rate base as proposed in the current application was calculated based on the revised useful lives as implemented on January 1, 2025 (i.e., 2025 and 2026 depreciation reflected the updated useful lives).
  
- b) Please provide a table showing 2027 opening rate base calculated based on each of the former and revised useful lives.

**2-CCC-28**

**Ref: Exhibit 2B, Tab 3, Schedule 1, p. 8  
Exhibit 9, Tab 3, Schedule 25, pp. 1-3**

**Question(s):**

- a) Please confirm that the \$6.4M of MIST Meter-related depreciation expense forms part of the \$11.4M that Alectra is seeking to dispose of as part its disposition of Account 1557 (Meter Cost DA).
- b) Please explain why the disposition of Account 1557 is causing an increase in depreciation expense (in the context that the disposition will be operationalized through a rate rider).
- c) If the \$6.4M of MIST Meter-related depreciation expense is related to the undepreciated asset cost as of 2027, please provide the calculation supporting the depreciation expense.

**2-CCC-29**

**Ref: Exhibit 2B, Tab 5, Schedule 1, pp. 1-2**

**Question(s):**

- a) With respect to 2018 Road Authority York Region Rapid Transit project, please provide a detailed table that shows the original project cost (including all the specific forecasts made) and the final project cost. Please also include the forecast capital contribution and the actual capital contribution. As part of the response, please include a comprehensive explanation of the cost overrun of \$4.6 million experienced with respect to the project.
- b) With respect to 2019 Road Authority York Region Rapid Transit project, please provide a detailed table that shows the original project cost (including all the specific forecasts made) and the final project cost. Please also include the forecast capital contribution and the actual capital contribution. As part of the response, please include a comprehensive explanation of the cost overrun of \$12.1 million experienced with respect to the project.

**2-CCC-30**

**Ref: EB-2025-0055, Decision and Rate Order, December 16, 2025, p. 32**

**Exhibit 2B, Tab 6, Schedule 2, p. 3**  
**Exhibit 9, Tab 3, Schedule 11, pp. 1-2**

**Preamble:**

Alectra noted that it implemented a revised Direct Labour Capitalization rate methodology effective January 1, 2025. The results of the study indicate an increase in labour capitalization and a corresponding decrease to OM&A costs in 2025 and 20256. Alectra sought approval for a new variance account (“Direct Labour Capitalization Changes” variance account) to capture the financial impacts from the change to the methodology.

The OEB denied Alectra’s request to establish the above noted variance account in its EB-2025-0055 Decision and Rate Order.

**Question(s):**

- a) Please advise whether 2027 opening rate base as proposed in the current application was calculated based on the revised direct labour capitalization rate (i.e., 2025 and 2026 in-service additions reflect the updated DLC rate).
- b) Please provide a table showing 2027 opening rate base calculated based on each of the former and revised DLC rates.

**Exhibit 3 – Operating Revenue**

**3-CCC-31**

**Ref: Exhibit 3, Tab 1, Schedule 2**  
**Exhibit 2A, Tab 1, Schedule 1**

**Question(s):**

Please provide a single table for the period 2019-2031 (or preferably, including additional historical years to the extent that they are available) that includes the following:

- i. Actual Demand (MW)

- ii. Actual Weather Normalized Demand (MW)
- iii. Forecast Demand (MW) used for capital planning purposes (both prior capital planning forecasts and the current capital planning forecast)
- iv. Actual / Forecast (MW) System Capacity

#### **Exhibit 4 – Operating Expenses**

##### **4-CCC-32**

**Ref: Exhibit 4, Tab 1, Schedule 1, p. 4**

##### **Question(s):**

Please provide a breakdown of operational costs for the 2017-2031 period as between internal labour costs and external/contract labour costs.

##### **4-CCC-33**

**Ref: Exhibit 4, Tab 1, Schedule 2  
Appendix 2-JC**

##### **Question(s):**

- a) Please provide a revised version of Appendix 2-JC that further disaggregates the programs into program segments (e.g., corporate services would separately show Regulatory, Legal, etc.) and shows 2025 year-end actuals.
- b) To the extent that any work functions have moved from one operational program segment to another, please provide an additional revised version of Appendix 2-JC that shows, for the 2017-2031 period, the relevant program segment budgets recast without the movement. For example, it appears that the payroll function moved from the Finance segment to HR in 2022 (Exhibit 4, Tab 2, Schedule 4, p. 16). Please provide the finance segment over the entire historical and forecast periods inclusive of the payroll function (and a coincident removal of the payroll function cost from HR).

##### **4-CCC-34**

**Ref: Exhibit 4, Tab 1, Schedule 3, p. 4**

**Question(s):**

- a) Please provide an alternative view of Chart 4-1-2 that shows the 2027 baseline to the 2027 test year proposal broken out between only incremental labour costs and all other non-labour expenses.
- b) Please explain whether / how the merger and productivity savings described in Exhibit 1, Tab 6, Schedule 4 and Exhibit 1, Tab 9, Schedule 3 are reflected in Chart 4-1-2.

**4-CCC-35**

**Ref: Exhibit 4, Tab 1, Schedule 4, p. 2**

**Question(s):**

- a) Please provide Chart 4-1-5 in tabular format.
- b) Please provide a revised version of Chart 4-1-5 that reflects only the FTEs that are involved in roles that are directly related to the implementation of the DSP and also provide the same information in tabular format.

**4-CCC-36**

**Ref: Exhibit 4, Tab 2, Schedule 1**

**Preamble:**

It appears that the variance analysis completed for all of the OM&A program segments listed in Exhibit 4, Tab 2 provide variances for:

- 2017 to 2018
- 2018 to 2019
- 2020 to 2021
- 2021 to 2022
- 2022 to 2023
- 2023 to 2024

- 2024 to 2026
- 2026 to 2031

**Question(s):**

Please provide a variance analysis discussion for each program segment comparing 2025 actuals and the proposed 2027 test year.

**4-CCC-37**

**Ref: Exhibit 4, Tab 2, Schedule 1, pp. 11, 21, 25, 29**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-3 that shows the various cost components for each of the asset management and grid modernization segments of the asset management program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the specific segments.
- b) Please provide a table that shows the costs of the asset management segment between 2017-2031 by function (i.e., system planning, asset sustainment, and CIP).
- c) Please further explain the methodology applied to forecast costs for the asset management program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).
- d) Please further explain the statement that the “CIP function will start reporting on In-Service Capital moving away from Capital Expenditure...”. As part of the response, please explain how the Company is currently tracking in-service additions in the context of its monthly approach to the determination of depreciation expense.
- e) Please provide a table that shows the costs of the grid modernization segment between 2017-2031 by function (i.e., technology enablement, grid analytics, etc.).

Please also further explain the methodology applied to forecast costs in the test year.

**4-CCC-38**

**Ref: Exhibit 4, Tab 2, Schedule 2, p. 8**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-8 that shows the various cost components for the distribution design program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please provide a table that shows the costs of the distribution design program for the 2017-2031 period broken out by function (i.e., customer initiated work, distribution support services and asset management driven work).
- c) Please further explain the methodology applied to forecast costs for the distribution design program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

**4-CCC-39**

**Ref: Exhibit 4, Tab 2, Schedule 3, pp. 4, 17**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-12 that shows the various cost components for each of the specific segments (i.e., regulatory, legal, etc.) of the corporate services program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the specific segment.

- b) Please explain the methodology applied to forecast costs in the test period for the corporate services program (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

**4-CCC-40**

**Ref: Exhibit 4, Tab 2, Schedule 4, pp. 5, 7, 9, 11**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-20 that shows the various cost components of the specific segments (i.e., finance and treasury) of the finance and treasury program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the specific segment.
- b) With respect to Tables 4-2-21 and 4-2-23, please confirm the statement that “FTE with productivity represents the headcount in Alectra Utilities’ financial plan” means that those are the FTEs forecast for the 2027-2031 period. In addition, with respect to the historical period, please advise whether the FTE w/ productivity line reflects Alectra’s actual FTEs.
- c) With respect to the forecasts of total invoices and works orders over the 2027-2031 period, please explain the methodology used to derive those forecasts.
- d) Please provide a detailed description of the types of Alectra’s insurance coverage.

**4-CCC-41**

**Ref: Exhibit 4, Tab 2, Schedule 5, pp. 3, 10-17**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-29 that shows the various cost components for the supply chain services program. For example, to the extent that these cost components are relevant to the program, please show line items for

labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.

- b) Please provide a table that shows the costs of the supply chain services for the 2017-2031 period by function (i.e., procurement, inventory planning & logistics, and commodity management).
- c) Please further explain the methodology applied to forecast costs in the test period for the supply chain services program (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).
- d) With respect to the standardization initiative, please provide any available analysis regarding the impact on procurement costs.
- e) Please add a column to Table-4-2-30 that shows the \$/unit for the key commodities listed in the table.
- f) Please provide a table, similar to Table 4-2-30, that shows the 2027-2031 forecast materials issued, the total value for those materials and the \$/unit.
- g) Please provide the historical and forecast cost of 3PL services for the 2017-2031 period.

#### **4-CCC-42**

**Ref: Exhibit 4, Tab 2, Schedule 6, pp. 10-11, 13, 18-20**

#### **Question(s):**

- a) Please provide a more detailed version of Table 4-2-35 that shows the various cost components of the specific segments (i.e., human resources, health & safety, business transformation) of the human resources program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.

- b) Please further explain the methodology applied to forecast costs of the human resources program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).
- c) For each year during the period 2017-2031, please provide a table showing:
  - i. Number of projects supported by the business transformation team
  - ii. Cost of projects supported by the business transformation team
  - iii. Number of FTEs assigned to the business transformation team

#### **4-CCC-43**

**Ref: Exhibit 4, Tab 2, Schedule 7, pp. 7-9, 11, 13-14, 20**

#### **Question(s):**

- a) Please provide a more detailed version of Table 4-2-41 that shows the various cost components for each segment (i.e., billing, collections & payment, etc.) of the customer service program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, bad debt, postage, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please reconcile the internal call centre FTEs shown in Table 4-2-43 to the internal agents shown in Table 4-2-48.
- c) Please explain the basis for the assumption that EV owners will contact the utility at least once during the first year of ownership.
- d) Please explain why, starting in 2026, Row 1 does not equal the prior years' Row 7 (Total w/ Electrification) in Table 4-2-44.
- e) Please explain the negative growth shown in the collection line in Table 4-2-44 in certain years.

- f) Please explain the reduction in electrification related call volume in 2031 relative to 2030.
- g) Please provide Alectra’s experience to date with the use webchat, chatbots, and smart forms, which appear to have been implemented in 2025.
- h) Please explain why the number of 2025 interactions for webchat and chatbots is set to zero in Table 4-2-45.
- i) Please explain the basis for the determination of the number of internal agents relative to third-party agents in Table 4-2-48. Please also advise whether the agent count in Table 4-2-48 are FTE figures or headcount. If headcount, please provide the relevant FTE figures.
- j) Please provide the average cost per FTE of an internal vs. third-party agent.
- k) Please explain why Alectra appears to have elected for a largely internally staffed call centre as opposed to a contracting approach to call centre services.
- l) Please provide the total call hours on a monthly basis for each year during the 2017-2024 period.

**4-CCC-44**

**Ref: Exhibit 4, Tab 2, Schedule 7, pp. 21-22**

**Question(s):**

For each year during the 2021-2031 period, please provide the total number of bills and the total cost broken out between e-billing and paper bills.

**4-CCC-45**

**Ref: Exhibit 4, Tab 2, Schedule 7, p. 29**

**Question(s):**

Please explain why the fixed costs related to City of Hamilton water billing (\$3.6M) are being recovered (as suggested by the statement that the water billing exit is applying cost pressure) in the customer service program after discontinuation of this service in Q4 2025.

**4-CCC-46**

**Ref: Exhibit 4, Tab 2, Schedule 7, pp. 38-39**

**Question(s):**

- a) Please further explain the statement that “[a]lthough bad debt in 2024 returned to more historical levels of \$6.4MM, declines in the Allowance for Doubtful Account (AFDA) balance continue to offset high write off rates.”
- b) Please explain how bad debt expense shown in Table 4-2-53 was forecast for the 2027-2031 period. Please also provide the detailed spreadsheets supporting the bad debt calculation in each year of the forecast period.
- c) Please explain the relationship between the “net write offs” and “bad debt” rows.
- d) In the context that there is a decline in arrears between 2023 and 2025 (even with increasing distribution and energy revenues), please explain the basis for the forecast increase in arrears starting in the 2027 test year.
- e) Please explain why Alectra uses arrears > 30 days as the relevant metric to calculate arrears as a percentage of revenues. Please advise whether Alectra also considers other ageing categories (e.g., arrears > 60 days, > 90 days, etc).

**4-CCC-47**

**Ref: Exhibit 4, Tab 2, Schedule 7, pp. 13, 50-52**

**Question(s):**

- a) Please confirm that the calls / emails associated with customer connections are incremental / separate from those managed under the customer care segment.

- b) Please explain the relationship between the customer inquiries related to electrification shown in Table 4-2-44 and the customer inquiries (42,000 customer calls and 62,7500 emails) listed at Exhibit 4, Tab 2, Schedule 7, p. 50.
- c) Please explain the basis for the service upgrade forecast that increases from 13,000 in 2025 to 95,000 in 2031.
- d) Please provide a table that shows the following for the 2017-2031 period:
  - i. Number of service requests
  - ii. Number of connection-related customer inquiries
  - iii. Number of FTEs in the customer connection segment
  - iv. Total costs of the customer connection segment

**4-CCC-48**

**Ref: Exhibit 4, Tab 2, Schedule 8, pp. 8-9, 13-14**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-63 that shows the various cost components for each segment (i.e., product management, IT operations, etc.) of the digital & innovation program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please explain the methodology used to forecast the test period costs for each segment of the digital & innovation program (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).
- c) Please provide a single table that provides a breakdown between the software costs that were or will be capitalized and the software costs that were or will be expensed for each year during the 2017-2031 period.

**4-CCC-49**

**Ref: Exhibit 4, Tab 2, Schedule 8, pp. 37-39  
Appendix 2-JC**

**Question(s):**

- a) Please advise whether Appendix 2-JC reflects the total operating cost of the GRE&T centre or the amount that is sought for recovery in rates. If it is the former, please provide a table showing the relevant amount sought for recovery in rates for the 2027-2031 period.
- b) For each year of the 2027-2031 period, please provide an estimate of the annual support costs (e.g., HR support, IT burden, facility allocations, etc.) that the GRE&T Centre attracts. Please explain any assumptions made to derive the estimate.

**4-CCC-50**

**Ref: Exhibit 4, Tab 2, Schedule 9, pp. 7-11**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-74 that shows the various cost components for the system control program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please explain the methodology used to forecast the test period costs for the system control program (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).
- c) Please explain why Alectra waited until the 2024-2026 period to stabilize system control resources in the context of the high turnover rate experienced in 2021 following the merger.
- d) Please confirm that costs associated with the DWMP project are not reflected in the system control program budget. If DWMP project costs are reflected elsewhere in

the capital or operational budgets, please provide the amount for the 2027-2031 period and the specific program budget(s) where these costs are contained.

- e) Please expand Chart 4-2-8 to include the 2017-2024 period (or as much of the historical period for which the relevant information is available).
- f) Please further explain the relationship between the total # of operators required and the total # of crews supported. As part of the response, please discuss why a decrease in total # of crews supported in 2026 relative to 2025 does not result in a decrease to the # of operators required.
- g) Please provide a breakdown of the system control labour costs for the 2017-2031 period between regular time and overtime pay.

#### **4-CCC-51**

**Ref: Exhibit 4, Tab 2, Schedule 10, pp. 7-11**

#### **Question(s):**

- a) Please provide a more detailed version of Table 4-2-75 that shows the various cost components for the stations program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please provide a table that shows the costs of the stations program between 2017-2031 by function (i.e., station design, station sustainment, and protection & control).
- c) Please further explain the methodology applied to forecast costs for the stations program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

#### **4-CCC-52**

**Ref: Exhibit 4, Tab 2, Schedule 11, pp. 1**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-78 that shows the various cost components for the records & mapping services program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
  
- b) Please further explain the methodology applied to forecast costs for the stations program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

**4-CCC-53**

**Ref: Exhibit 4, Tab 2, Schedule 12, pp. 1, 3-4, 7-8, 11  
Exhibit 4, Tab 2, Schedule 11, p. 8**

**Question(s):**

- a) Please provide a table that provides the following information for each year of the 2017 to 2031 period (for the entire utility and by rate zone (if available)):
  - i. Number of locates
  - ii. Total Direct/External Contractor Locate Costs
  - iii. Average Direct/External Cost Per Locate
  - iv. Inspection / Supervision Costs
  - v. Ontario One Call costs
  - vi. Total Program Costs

Please provide any additional line items that are not reflected in the list above (as applicable).

- b) Please explain the variability in the locate rate (particularly in 2023) across the various geographic regions as shown in Chart 4-2-9.

- c) For each geographic region shown in Chart 4-2-9, please advise whether the relevant locate service provider(s) were contracted through the LAC or separate from the LAC.
- d) Please confirm that the “Locate Program Costs (Net)” shown in Table 4-2-84 reflect the locate-related amounts built into rates.
- e) Please explain how customer calls for underground locates, which are cleared by internal personnel without the need to send a vehicle to complete a cable locate are captured in the total number of locates set out in Table 4-2-86.
- f) Please provide the number of project owners that have accessed the dedicated locater program between 2022-2025. Please also explain how the forecast use of this program is reflected in the volume of locates expected in the 2027-2031 period (i.e., provide the number of locates that have been excluded from the forecast).

**4-CCC-54**

**Ref: Exhibit 4, Tab 2, Schedule 13, pp. 6, 8, 10-12**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-90 that shows the various cost components for the network metering program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please advise whether Table 4-2-91 reflects FTEs or headcount.
- c) Please further explain the timing of the ramp-up of resources for the AMI Renewal Project team. More specifically, please discuss why the majority of the team (10/11 FTEs) needs to be in place by 2027.
- d) Please provide a table showing the breakout by cost category of the one-time OM&A AMI renewal project costs. As part of the response, please advise whether the cited

\$1.5M is an annual cost or a cumulative cost for the 2027-2031 period. Please also further explain how a letter of credit impacts operational costs.

- e) Please explain how the transition from on-premise management of the AMI systems to a fully managed services model has been reflected in the forecast for the 2027-2031 test period.

**4-CCC-55**

**Ref: Exhibit 4, Tab 2, Schedule 14, pp. 1**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-92 that shows the various cost components for the program delivery program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please further explain the methodology applied to forecast costs for the program delivery program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

**4-CCC-56**

**Ref: Exhibit 4, Tab 2, Schedule 15, pp. 1, 4, 8**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-100 that shows the various cost components for each segment (i.e., vegetation management cut cycle and reactive tree trimming) of the vegetation management program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.

- b) With respect to the contracted services used as part of Alectra’s vegetation management activities, please provide the term of its existing vegetation management contract(s) (e.g., 2024-2026, 2023-2027, etc.). Please also explain the process that Hydro Ottawa undertook to enter the tree trimming contract(s). As part of the response, please provide details about the RFP, the number of bidders, the selection process, etc.
  
- c) Please provide additional details regarding the rotation of planned tree trimming for the defined geographical areas set out in Table 4-2-99. As part of the response, please provide a table showing the defined geographical areas (Table 4-2-99), which area(s) were completed in each year of the historical period, and which area(s) are planned for the test period. Please also advise whether different contractors are used for different areas.

**4-CCC-57**

**Ref: Exhibit 4, Tab 2, Schedule 16, pp. 6, 8, 10, 13, 30-34**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-105 that shows the various cost components for each segment (i.e., asset inspection, disconnect/reconnect, etc.) of the overhead inspections and maintenance program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
  
- b) Please further explain the methodology applied to forecast costs for the overhead inspections and maintenance program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).
  
- c) With respect to the overhead asset inspection segment, please advise whether Alectra has moved entirely to a contractor model for overhead inspection services in 2024. Please provide the implications on internal resources (FTEs) of this change (as between before and after the increased reliance on contractors).

- d) Please provide the annual volume of actual and forecast disconnects / reconnects for the 2020-2031 period. Please also provide the annual cost of this activity in the same table.
- e) Please provide the annual volume of actual and forecast trouble calls for the 2020-2031 period. Please also provide the annual cost of this activity in the same table.
- f) Please provide the annual volume of actual and forecast porcelain insulators maintained for the 2020-2031 period. Please also provide the annual cost of this activity in the same table.
- g) Please provide the annual volume of actual and forecast overhead switches maintained for the 2020-2031 period. Please also provide the annual cost of this activity in the same table.
- h) Please explain why Alectra did not complete the planned switch maintenance program during the 2020-2024 period.

**4-CCC-58**

**Ref: Exhibit 4, Tab 2, Schedule 17, pp. 6, 9-10**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-116 that shows the various cost components for each segment (i.e., asset inspection, preventative maintenance, system reactive) of the underground inspections and maintenance program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please further explain the methodology applied to forecast costs for the underground inspections and maintenance program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

- c) Please provide the annual volume of actual and forecast underground inspections for the 2020-2031 period. Please also provide the annual cost of this activity.
- d) With respect to the underground asset inspection segment, please advise whether Alectra has moved entirely to a contractor model for underground inspection services in 2024. Please provide the implications on internal resources (FTEs) of this change (as between before and after the increased reliance on contractors).
- e) Please provide the annual volume of actual and forecast trouble calls for the 2020-2031 period. Please also provide the annual cost of this activity in the same table.

**4-CCC-59**

**Ref: Exhibit 4, Tab 2, Schedule 18, p. 6**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-125 that first breaks out the facilities management program between facilities management services and utilities & communications. Please also show the various cost components for each of these segments of the facilities program. For example, to the extent that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, rent, etc. Please add to the list any other cost components that are relevant to the program.
- b) Please further explain the methodology applied to forecast costs for the facilities program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

**4-CCC-60**

**Ref: Exhibit 4, Tab 2, Schedule 19, p. 4**

**Question(s):**

- a) Please provide a more detailed version of Table 4-2-129 that shows the various cost components of the fleet asset management program. For example, to the extent

that these cost components are relevant to the program, please show line items for labour / wages, third-party contractors, licensing fees, rent, etc. Please add to the list any other cost components that are relevant to the program.

- b) Please further explain the methodology applied to forecast costs for the fleet asset management program in the test period (including a discussion of the test year forecasting methodology and the 2028-2031 forecasting methodology if those methodologies are different).

**4-CCC-61**

**Ref: Exhibit 4, Tab 2, Schedule 20, pp. 1-2**

**Question(s):**

- a) Please confirm that the entirety of the property tax program cost is comprised of municipal property taxes. If not, please advise what other cost categories are reflected in the property tax budget.
- b) Please advise whether there has been any update to the expected timing of the next MPAC reassessment of Alectra’s facilities.
- c) Please provide the basis for the forecast that there “will be a 50% increase in the 2026 CVA in comparison to the 2016 CVA.” As part of the response, please provide any internal analysis / reports that were generated in support of this forecast.
- d) Please explain why MPAC provided a “2016 CVA” for the Kennedy Road Operations Centre in the context that the building was not completed until 2023.

**4-CCC-62**

**Ref: Exhibit 4, Tab 2, Schedule 21, pp. 2-5**

**Appendix 2-K  
Appendix 2-JC**

- a) Please advise whether the “other recoveries” shown in Table 4-2-134 is entirely comprised of a vacancy provision over the 2017-2031 period. If not, please provide a breakout of the other recoveries line.

- b) For the test period, please provide the other recoveries amount associated with the vacancy provision of 4%. Please also show the derivation of other recoveries amount associated with the vacancy provision.
- c) Please confirm that Appendix 2-K does not reflect the application of the vacancy provision and that the impact of the vacancy provision is captured in corporate allocations in Appendix 2-JC.

**4-CCC-63**

**Ref: Exhibit 4, Tab 3, Schedule 2, p. 1**

**Question(s):**

Please provide a revised version of Table 4-3-1 that includes 2025-2030.

**4-CCC-64**

**Ref: Exhibit 4, Tab 3, Schedule 3, p. 2**

**Question(s):**

- a) Please provide a revised version of Table 4-3-2 that provides the FTEs at the program level allocated to each of capital and OM&A.
- b) Please provide a revised version of Table 4-3-2 that shows the FTEs at the program segment level. Using the customer service program as an example, please include a breakout of the FTEs between the specific segments of that program (i.e., billing, collections & payments, customer care – call centre, etc.).
- c) Please provide an alternative version of Table 4-3-2 that shows all the actual/forecast FTEs by positions/job titles in each program.

**4-CCC-65**

**Ref: Exhibit 4, Tab 3, Schedule 4, p. 3**

**Question(s):**

Please provide the total utility-wide historical and forecast training and development budgets for the 2017-2031 period. Please breakout the total training budget into categories of training if that information is available. Please also advise which operational programs include the training budget(s).

**4-CCC-66**

**Ref: Exhibit 4, Tab 3, Schedule 5, pp. 2-3, 6-7  
Exhibit 4, Tab 2, Schedule 21, p. 5**

**Question(s):**

- a) Please explain the methodology applied with respect to forecasting merit increases for the test period. Please also provide the average merit increase (as a percentage of salary) provided in the historical period and the average merit increase assumed for the test period.
- b) Please explain the basis of the allocation of pension costs between capital and expenses (Table 4-3-13). Is it simply the same allocation as all compensation costs (as shown in Appendix 2-K)?
- c) Please advise whether employee benefit costs (Table 4-3-12) are also allocated to capital. If so, please confirm that it is the same allocation as is applied across all compensation costs (as shown in Appendix 2-K).
- d) Please explain how the employer pension contribution amount (Table 4-3-13) is forecast for the test period. As part of the response, please discuss whether Alectra applies an average contribution rate to the total base salary amount. If so, please provide the average contribution rate applied.

**4-CCC-67**

**Ref: Exhibit 4, Tab 3, Schedule 5, Attachment 4-7, pp. 2, 5**

**Preamble:**

Mercer states that it used two separate peer groups (i.e., energy and general industry) in its

benchmarking analysis. In the detailed findings, there appears to be only one comparator used in the analysis.

**Question(s):**

Please advise how the market median was determined for each position. As part of the response, please discuss whether the market median reflects an average of the two peer groups or, alternatively, specific peer groups were used for different positions. If specific peer groups were used, please provide a table showing which peer group was used for each position.

**4-CCC-68**

**Ref: Exhibit 4, Tab 4, Schedule 1, p. 7**

**Preamble:**

The \$4.8M increase in net services provided by Alectra Inc. between 2017 to 2027 is primarily due to executives moving from Alectra Utilities to Alectra Inc. during the 2022 corporate restructuring.

**Question(s):**

- a) Please provide the number of executives that are employed by each of Alectra Inc. and Alectra Utilities during the 2021-2031 period.
- b) For each member of the executive management team employed by Alectra Inc., please provide the percentage of their time allocated to Alectra Utilities for each year of the 2022-2031 period. Please explain why it is more cost-effective for Alectra Utilities to contract for the executive management team, rather than having them as full-time employees and contracting their services to other related/affiliated companies.

**Exhibit 7 – Cost Allocation**

**7-CCC-69**

**Ref: Exhibit 7, Tab 2, Schedule 3, pp. 2-6**

**Question(s):**

- a) Please provide revised versions of Tables 7-2-18, 7-2-19 and 7-2-21 based on setting the RCR for the GS<50 kW class at 120% (instead of 114.2%).
- b) Please provide a table similar to Table 7-2-19 for the residential class showing the current proposed RCR (93.2%) and the RCR that would result from setting the RCR for the GS <50 KW at 120% (instead of 114.2%).

**Exhibit 8 – Rate Design**

**8-CCC-70**

**Ref: Exhibit 8, Tab 1, Schedule 1. p. 19**  
**Attachment 8-5, Tariff and Bill Impact Schedule**  
**OPG Payment Amounts Application, EB-2025-0297, Exhibit I1**

**Question(s):**

- a) Please confirm, or correct, the following table that shows the 5-year bill impacts (Sub-Total A and excluding rate riders) for a typical residential customer in the various rate zones and on average. The average was derived using the “notional 2026” monthly charge of \$32.56/month.

Sub-Total A	BRZ	ERZ	GRZ	HRZ	PRZ	Average
Residential Total 5-Year Impact (Excl. Riders)	58.5%	58.8%	31.8%	44.2%	37.8%	45.7%

- b) Please add an additional line to the above table (as corrected, if necessary) to show the total bill impacts (excluding rate riders) inclusive of Ontario Power Generation’s proposed changes to payment amounts for the 2027-2031 period (EB-2025-0297, Exhibit I1).

**8-CCC-71**

**Ref: Exhibit 8, Tab 3, Schedule 2, pp. 2-3**  
**Appendix 2-H**

**Question(s):**

- a) Please confirm that Table 8-3-2 includes all of the specific charges that were charged by the predecessor utilities in the historical period and all the specific charges that Alectra intends to charge in the forecast period.
- b) For each year during the 2017-2031 period (or a shorter historical time period if the information is not available back to 2017), please provide a table showing the actual/forecast revenues for each specific service charge set out in Table 8-3-2.
- c) For each specific service charge that Alectra proposes to apply during the test period, please describe the methodology applied to determine the associated forecast revenue amounts. As part of the response, please provide the detailed calculations and describe the assumptions.

**Exhibit 9 – Deferral and Variance Accounts**

**9-CCC-72**

**Ref: Exhibit 9, Tab 3, Schedule 3, p. 3**

**Question(s):**

- a) Please advise whether the amounts built into rates related to OEB cost assessment have been escalated by the PCI. If not, please explain why.
- b) For each rate zone, please provide a table showing the escalation of the OEB cost assessment-related amount initially established in base rates to 2026. As part of the table, please show the relevant PCI adjustments (%).

**9-CCC-73**

**Ref: Exhibit 9, Tab 3, Schedule 14, pp. 1-6**

**Question(s):**

- a) Please confirm that the entirety of actual locate program costs that are in excess of the locate-related amounts built into rates have been recorded in the GOCA variance account.
- b) Please advise whether the entirety of the locate costs recorded in the GOCA variance account are associated with external service providers costs.
- c) Please explain why Ontario One Call-related costs and Top Shelf Screening-related costs are properly recorded in the GOCA variance account.
- d) For 2023, please confirm that only the actual costs incurred between April 1, 2023, to year-end (net of the amount built into rates for 2023) are reflected in the account.
- e) For each rate zone, please provide a table showing the escalation of the locate-related amount initially established in base rates to 2026. As part of the table, please show the relevant PCI adjustments (%).

**9-CCC-74**

**Ref: Exhibit 9, Tab 3, Schedule 20, p. 1**

**Question(s):**

Please provide additional details with respect to the incremental expenses incurred with respect to renewable enabling improvements in the ERZ between 2010 and 2019.

**9-CCC-75**

**Ref: Exhibit 9, Tab 6, Schedule 1, p. 2**

**Question(s):**

Please provide rationale supporting the allocation methodologies applied to each Group 2 account shown in Table 9-6-1. If the rationale is that the allocation is in accordance with the EDDVAR Report or that the allocation methodology has been previously approved, please state that.

**9-CCC-76**

**Ref: Exhibit 9, Tab 8, Schedule 3, p. 1**

**Question(s):**

To the extent that an actual NWS implemented during the test period defers/replaces/offsets a capital investment that is included as part of the DSP (and for which funding is sought in the application), please explain whether the associated capital-related revenue requirement will be applied as an offset to the balance in the NWSDA. If not, please explain why not.