



February 12, 2026

VIA E-MAIL

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

Dear Mr. Murray:

**Re: EB-2025-0297 Ontario Power Generation 2027-31 Issues List and Process**

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As consultant representing the Vulnerable Energy Consumer Coalition (VECC) I am writing in response to Procedural Order (P.O.) No.1 in the above noted proceeding. That P.O. directs Parties inform the Board prior to the Pre-Hearing Conference of February 18, 2026 of three items: (1) any proposed changes to the draft issues list include in P.O. No.1; (2) any proceeding process suggestions; and (3) whether there is an intention to file additional evidence in this proceeding.

In making our comments we have reviewed the submissions of both the Consumer Council of Canada (CCC) and the School Energy Coalition (SEC). We are in general agreement with the submissions of both of those Parties.

#### Issues List

With respect to the draft issues list we agree with both CCC and SEC that that OPG issue 10.3 with respect to deferral and variance accounts is better placed, as initially set out by OPG, as part of the overall issue of deferral and variance accounts (Issues 35 and 36). We also think there is merit to, as suggested by SEC, explicitly identifying the issue of compensation. Given the regulatory history and magnitude of this issue it seems likely that the Board will ultimately make specific findings with regard to matters of compensation. Setting out the issue discretely would assist the Panel in pursuing the matter with clarity.

While we find the Board's draft issues list otherwise satisfactory, we do find it unusual that there is not a direct mapping of the evidence exhibits to the issues that are to be determined by a consideration of that evidence. In this regard we found OPG's draft issues list superior in that it is easier to discern which exhibits align with a particular issue or issues. As we continue to review the material it this alignment may become clearer, but in any event, it might be worthwhile to provide an "evidence to issue map" to aid Parties in ensuring that they have considered all the relevant evidence on any issue of particular importance to them.

## Process

VECC is in agreement with CCC with respect to the challenges of the proposed schedule and the importance of the Board considering that many of the Parties in this proceeding will also be in the concurrent proceedings of Alectra Utilities (EB-2025-0252) and Elexicon Energy (EB-2025-312). While we think the specific adjustments to dates for integratory filing and the technical conference suggested by CCC have merit it may be best to discuss the matter of scheduling at the pre-hearing conference with the objective of achieving some consensus. In any event, we think as a matter of practicality it better for the Board to remain flexible to adapt to inevitable changes in timelines. None of which need to impact the merit (or not) of a January 1, 2027 implementation date for the Board's final order.

## Evidence

VECC does not intend to file supplemental evidence in this proceeding.

We hope our comments are helpful.

Yours truly,

A handwritten signature in black ink, appearing to read "Mark Garner". The signature is fluid and cursive, with the first name "Mark" and last name "Garner" clearly distinguishable.

Mark Garner  
Consultants for VECC/PIAC