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March 12, 2026

Ontario Energy Board  
Ritchie Murray  
Acting Registrar  
2300 Yonge Street, Suite 2700  
Toronto, ON M4P 1E4

VIA RESS

Re: Greater Sudbury Hydro Inc. – 2026 IRM Application  
OEB File No.: EB-2025-0036  
Draft Rate Order

Dear Mr. Murray:

Greater Sudbury Hydro Inc. has reviewed the draft Decision and Rate Order in EB-2025-0036. Subject to the comment below, we have not identified any typographical, transposition, or other errors.

We note that Schedule A of the draft Tariff of Rates and Charges includes the “Rate Rider for OPEB Accrual Transition Variance Disposition – effective until April 30, 2031.” However, the draft Decision and Rate Order does not appear to reference the OEB’s February 17, 2026 Final Decision and Order in EB-2024-0026, which directed Greater Sudbury Hydro to include the approved OPEB rate riders in its 2026 proposed Tariff of Rates and Charges.

GSHI would suggest that a brief reference in the final Decision and Rate Order noting the approval of the Rate Rider for OPEB Accrual Transition Variance Disposition in EB-2024-0026, Decision dated February 17, 2026, and the implementation of that rider in this proceeding would be appropriate.

Other than the above comment, Greater Sudbury Hydro has no concerns with the draft Decision and Rate Order.

All of which is respectfully submitted.

Yours truly,

Tijja Luttrell, CPA, CA  
Manager, Regulatory  
Greater Sudbury Hydro Inc.