

BY E-MAIL

March 25, 2026

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4
Registrar@oeb.ca

Dear Ritchie Murray:

**Re: Alectra Utilities Corporation (Alectra Utilities)
2027-2031 Custom Rate Application for Electricity Rates and Charges
Ontario Energy Board (OEB) File Number: EB-2025-0252**

In accordance with Procedural Order No. 1, please find attached OEB staff's second set of interrogatories in the above noted proceeding. Alectra Utilities and all intervenors have been copied on this filing.

Alectra Utilities' responses to interrogatories are due by April 8, 2026.

Any questions relating to this letter should be directed to Andrew Frank at Andrew.Frank@oeb.ca or at 416-440-8105. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Andrew Frank
Senior Advisor – Electricity Distribution

cc. All parties to EB-2025-0252

OEB Staff's Second Set of Interrogatories

2027-2031 Custom Rate Application for Electricity Rates and Charges Application Alectra Utilities Corporation (Alectra Utilities) EB-2025-0252 March 25, 2026

Please note, Alectra Utilities is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories and any other supporting documentation, do not include personal information (as that phrase is defined in the Freedom of Information and Protection of Privacy Act), unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Exhibit 9 – Deferral & Variance Accounts

In this section, interrogatories that pertain to specific rate zone(s) are marked with the relevant rate zone(s) (e.g., BRZ, PRZ) directly below the interrogatory number. Interrogatories without rate-zone(s) marked directly below the interrogatory number apply to all rate zones. All the spreadsheets filed should be with the formulas intact.

9-Staff-288

Question(s):

- a) Please update and resubmit the DVA Continuity Schedules and Commodity Analysis Workforms for all rate zones, as applicable, after addressing all the questions below.
- b) Please update the DVA carrying charges based on Q2 [OEB prescribed interest rate](#) that was issued on March 11, 2026.

9-Staff-289

HRZ

DVA Continuity Schedule

Ref 1: Alectra_Attach 9-1_DVA Continuity Schedule_HRZ_Updated 20260311 / Tab 2a. Continuity Schedule

Ref 2: (EB-2024-0006) Decision and Order_Alectra_2025 rates_20241212 / Table 6.1, Table 7.1 / p. 11 and p. 24

Question(s):

- a) Please fill in the OEB approved disposition amounts during 2026 in cells BW41 and BX41.

- b) Please update the amount recorded in Account 1595 (2025) (i.e. Cell BO40) to reflect the OEB approved disposition for LRAM per reference 2.

9-Staff-290

BRZ

DVA Continuity Schedule

Ref 1: Alectra_Attach 9-2_DVA Continuity Schedule_BRZ_Updated 20260311 / Tab

2a. Continuity Schedule

Question(s):

- a) Please fill in the OEB approved disposition amounts during 2026 in cells BW42 and BX42

9-Staff-291

PRZ

DVA Continuity Schedule

Ref 1: Alectra_Attach 9-3_DVA Continuity Schedule_PRZ_Updated 20260311 / Tab

2a. Continuity Schedule

Ref 2: (EB-2025-0055) Decision and Order_Alectra_2026 rates_20251216 / Table 6.3 / p. 16

Question(s):

- a) Please fill in the OEB approved disposition amounts during 2026 in cells BW41 and BX41
- b) Based on the 2026 IRM application (reference 2), the OEB only approved disposition of Account 1595 (2022). Please explain why there are amounts recorded in Column BW and BX for Account 1595 (2021), 1595 (2023), 1595 (2024), which were not approved in reference 2.

9-Staff-292

ERZ

DVA Continuity Schedule

Ref 1: Alectra_Attach 9-4_DVA Continuity Schedule_ERZ_Updated 20260311 / Tab

2a. Continuity Schedule

Question(s):

- a) Please fill in the OEB approved disposition amounts during 2026 in cells BW41 and BX41

9-Staff-293

GRZ

DVA Continuity Schedule

Ref 1: Alectra_Attach 9-5_DVA Continuity Schedule_GRZ_Updated 20260311, 2a

Question(s):

- a) Please fill in OEB approved disposition during 2026 in cell BW41 and BX41

9-Staff-294

Ref 1: Alectra_Attach 9-(17~21)_Commodity Account WF_20260311 / Tab GA / Note 4

Ref 2: [Commodity Accounts Analysis Workform Instructions](#) (formerly "GA Analysis Workform") – 2026 Rates / May 7, 2025 / p.4

Preamble:

OEB staff notes the text box under Note 4, part a) in reference 1 is unfilled for all rate zones and columns G and H are not used in Note 4.

Per reference 2, if columns G and H are not used, an explanation should be provided in the text box under Note 4, part a).

Question(s):

- a) Please confirm OEB staff's observations and fill in the text box under Note 4, part a) for all rate zones' Commodity Analysis Workforms.

9-Staff-295

Ref 1: Exhibit 1 / Tab 2 / Schedule 1 / p.1 (pdf p. 23)

Ref 2: [Handbook to Electricity Distributor and Transmitter Consolidations](#), Revised July 11, 2024 / p. 31

Preamble:

In reference 1, Alectra Utilities is seeking approval of electricity distribution rates and charges for Alectra Utilities' harmonized rate classes in a single Alectra Utilities-wide rate zone, effective January 1, 2027, as proposed in Exhibit 8. This includes approval of an adjustment to update the 2026 "notional harmonized" rates to 2027 in accordance with the 2027 cost allocation study.

In reference 2, the OEB states:

Utilities may gain efficiency by tracking accounts on a consolidated basis, rather than a rate zone basis. Given the nature of the Group 1 accounts and the reliance on data from various systems (e.g., billing system), it is likely practical and efficient for utilities to consolidate the Group 1 accounts for new activities post-closing of the transaction. Therefore, for Group 1 accounts, the OEB encourages utilities to consolidate the accounts as soon as it is practical. Legacy balances should be tracked separately on a rate zone basis for purposes of maintaining cost causality at the time of disposition. However, if there are unique impacts to the utilities' Group 1 accounts, these circumstances should also be brought forward at the time of the consolidation application.

Question(s):

- a) Please provide a comparison of the Group 1 DVA balances and proposed rate riders by legacy rate zones, showing the rates impact if Group 1 DVAs were disposed of on a standalone basis with the rates impact based on Alectra Utilities' proposal of disposing the DVA balances on a consolidated balance.
- b) Please discuss any potential cross subsidization as a result of the comparison in a).

9-Staff-296

Audited Financial Statements

Ref 1: Alectra_Updated Evidence 20260311 / Attachment 1-13 – 2025 Audited Financial Statements / Note 6 / p. 19 (pdf p. 23)

Ref 2: 1-SEC-24_Attach 3 App 2-BA

Preamble:

OEB staff has compiled the following table showing the difference of PP&E between reference 1 and reference 2:

(\$M)	2025		
	Cost	Accumulated Depreciation	NBV
Reference 1 (a)	6,266	1,446	4,820
Reference 2 (b)	5,336	1,369	3,967
Variance (a-b)	930	77	853

Question(s):

- a) Please reconcile and explain the variance identified in the table above.