



**SOCIETY of
UNITED PROFESSIONALS**
IFPTE 160

25th March, 2026

Rebecca Caron
President
Society of United Professionals, IFPTE 160
2239 Yonge St
Toronto, ON M4S 2B5

VIA email and RESS Filing

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

**Re: EB-2025-0297 Ontario Power Generation Inc. (OPG)
2027-2031 Payment Amounts
Society of United Professionals' Interrogatories to OPG**

Dear Mr. Murray,

Please find attached the Society of United Professionals' interrogatories to OPG in their above noted proceeding, EB-2025-0297.

Sincerely,

Rebecca Caron
President
Society of United Professionals, IFPTE 160
regulatory@thesociety.ca
(416) 979-2709

email copy: interested parties



SOCIETY *of*
UNITED PROFESSIONALS
IFPTE 160

**SOCIETY OF UNITED PROFESSIONALS
INTERROGATORY QUESTIONS**

EB-2025-0297 Ontario Power Generation Inc. (OPG)

2027-2031 Payment Amounts

25th March, 2026

EB-2025-0297: The Society of United Professionals' Interrogatory Questions

A1-SUP-1

Reference: Exhibit A1-3-2, Rate-Setting Framework and Performance Reporting, Section 5.0 Performance Scorecards and Other Reporting, p38 lns8-10

"The scorecard performance measures are consistent with the Operational Effectiveness outcomes contemplated in the RRF, including measures of reliability, cost performance, safety, and environmental performance."

- a) Do any of the performance measures or indicators explicitly capture climate-related operational risks or resilience outcomes, such as performance during extreme weather events? If not, why not?

A1-SUP-2

Reference: Exhibit A1-4-1, Overview of OPG, Section 1.0 Purpose, p1 lns4-7

"This evidence provides an overview of OPG, including a summary of its mandate, objectives, key assets, corporate governance and organization."

- a) Can OPG identify where, within the governance framework climate-related physical risks (such as extreme weather, flooding, drought, temperature variability, etc.) are addressed as enterprise risks?

A1-SUP-3

Reference: Exhibit A1-4-1, Attachment 3 MEMORANDUM OF AGREEMENT

BETWEEN Her Majesty the Queen in right of Ontario, as represented by the Minister of Energy (the "Shareholder" or "Minister") And OPG,

Section 6 Performance Expectations, 6.1 Operational Expectations, p8

"6.1.2 OPG shall pursue cost-effective and efficient operational improvements that maintain the reliability of operations, the safety and security of OPG assets, employees and the public. This includes integrating considerations for projected impacts of climate change into operations and planning."

- a) What actions has OPG taken to integrate considerations for projected impacts of climate change into operations and planning?

A1-SUP-4

Reference: Exhibit A1-5-1, OPG Corporate Organizational Chart, p1

- a) Which specific executive or management function in Exhibit A1-5-1 is accountable for climate change adaptation and physical climate change risk management for regulated hydroelectric and nuclear assets?

A1-SUP-5

Reference: Exhibit A1-6-1, Summary of Legislative Framework, p1 lns4-7

The purpose of this evidence is to provide a summary of the extensive legislative and regulatory framework as well as other government requirements that govern OPG and DNNP LP, and apply to OPG's prescribed facilities and the Darlington New Nuclear Program ("DNNP") facilities.

- a) How does OPG interpret its obligations under the OEB Act and its generation licence, as described with respect to managing and mitigating climate-related physical risks to system reliability and cost stability?

D3-SUP-6

Reference: Exhibit D3-1-2, Attachment 1, Tab 5 "Business Case Summary New Corporate Head Office", p3 Description of Preferred Alternative

"OPG's non-plant based staff are currently spread among different leased office locations around the Greater Toronto Area, Durham and in the region of Niagara. The preferred alternative is to terminate the majority of these occupancies and move all of the employees from these sites to the new corporate head office building."

- a) What office locations does OPG still lease in these areas and what are OPG's plans, if any, related to these locations?
- b) What is the planned date for relocating Niagara's non-plant based staff to corporate head office building in Oshawa?
- c) Has OPG conducted any updated cost-benefit analysis to determine if Niagara move still makes economic/operational sense?

D3-SUP-7

Reference: Exhibit D3-1-2, Attachment 1, Tab 5 "Business Case Summary New Corporate Head Office", p3 Description of Preferred Alternative

"The purchase will realize long term real-estate cost savings by moving away from a leasing strategy and reducing the number of work locations (e.g., lower intra-site travel costs)."

- a) Niagara's non-plant based staff currently in Niagara, if moved, will need to travel between Oshawa and Niagara. How does this create lower intra-site travel costs?
- b) Has OPG reassessed the commuting distance and emissions impact for Niagara staff if and when they move?

D3-SUP-8

Reference: Exhibit D3-1-2, Attachment 1, Tab 5 "Business Case Summary New Corporate Head Office", p3 Description of Preferred Alternative

“Certain employees may be unwilling to move to the new corporate head office building location.”

- a) What mitigation measures (e.g., shuttle service, travel allowances, enhanced remote work) are being considered?
- b) How many Niagara employees have agreed, declined, or not yet decided regarding relocation?
- c) How many staff does OPG expect will ultimately refuse the move?
- d) What are the projected:
 - i. severance costs,
 - ii. recruitment costs for replacements, and
 - iii. training or onboarding transition costs?
- e) Has OPG conducted any updated attrition risk analysis? If so, please provide this.

D3-SUP-9

Reference: Exhibit D3-1-1, Section 3.2 “Real Estate”, p14 lns4-7

“To streamline OPG’s real estate workspace cost structure, RE will continue to focus on the optimization of the overall workspace footprint for OPG’s existing sites and facilities by transforming office layouts and leveraging its CHQ in Oshawa, Ontario, which became operational in 2025.”

- a. Now that the Corporate Headquarters (CHQ) is operational please provide a breakdown of cost overruns.
- b. Have there been any building performance issues (e.g. HVAC, IT/AV, telecommunication, plumbing, parking, traffic flow). If so, please list them and provide the actual cost or the estimated cost if not completed yet to fix these?

F2-SUP-10

Reference: OEB staff interrogatory F2-Staff-180

Preamble:

OEB staff have requested the external purchased services FTE number that otherwise would be included in the Indevor Nuclear Staffing Benchmarking Study for 2024.

- a) Please provide the estimated total cost for these external purchased services FTE’s. This should be the total billed cost, not the sum of an estimated labour rate for such.

F2-SUP-11

References:

(1)OEB staff interrogatory F2-Staff-181

(2)Exhibit F4-3-1, Attachment 1, “Appendix 2K”

Preamble:

OEB staff have requested that OPG reconcile the difference in inferred total OPG Nuclear staff numbers both included and excluded from the Indeavor Nuclear Staffing Benchmarking Study for 2024 and reference (2) above.

- a) If the interrogatory response to F2-Staff-181 concludes that there is an error in reference (2), please update this reference.

F2-SUP-12

Reference: Exhibit F2-1-1, Attachment 5, OPG Nuclear Staff Benchmarking by Indeavor dated November 2025.

*“OPG’s 2024 staffing headcount is 4,458, which is 9.3% below the benchmark of 4,913.”
[Executive Summary p4]*

- a) Please breakdown both this OPG staffing headcount of 4458 and the variance of 455 (9.3%) by representation jurisdiction i.e. Management, SUP represented and PWU represented.
- b) Does this staffing headcount underage indicate that OPG is understaffed as compared to this peer group?
- c) What are the health and safety consequences of such understaffing in OPG as compared to this peer group?

F3-SUP-13

Reference: OEB staff interrogatory F3-Staff-218

Preamble:

Hackett identified that OPG’s HR process costs increased from \$3,806 per employee in 2019 to \$4,742 per employee in 2024, while the peer group median is at \$3,543 per employee in 2024.

OEB staff have asked OPG to “provide a more detailed explanation regarding why OPG’s HR process costs increased by almost \$1,000 per employee since 2019 and why OPG is \$1,200 per employee higher than the peer group median”.

It is not clear from the submitted evidence as to whether OPG has maintained or improved or reduced its HR service levels to its internal client base of employees through the 2019 to 2024 period.

- a) Please provide HR service level performance metrics actual annual values for its internal client base of employees for the period 2019 until 2024.
- b) Please explain annual changes in these levels of +/- 5% or more as well as any changes between 2019 and 2024 of +/- 5% or more.
- c) If OPG has no such performance metrics for its HR service levels to its internal client base of employees, please explain:
 - i. Why there are no such performance metrics, and;

- ii. How and why notionally HR service levels to its internal client base of employees have changed between 2019 and 2024.

F4-SUP-14:

References:

(1) *Exhibit F4-3-1, Attachment 1, "Appendix 2K"*

(2) *EB-2013-0321 Decision With Reasons dated November 20, 2014 pps 71, 72, 82*

(3) *Exhibit F4-3-1, Attachment 3, "Total Compensation Benchmarking Study prepared by Willis Towers Watson" p2 The total OPG count in 2024 is stated to be PWU 5407, Society 3866, Mgmt Group 1328 and OPG Total 10601.*

- a) Please update Reference (1) to show 2025 Actuals, and the latest projections for 2026 [if the 2025 Actuals are not immediately available, please update and provide them when available]. Also please provide an excel version of this update.
- b) Please verify or update the values in the provided table below which are extracted from Appendix 2K.
- c) Please update this table referred to in b) above to show 2025 Actuals, and the latest projections for 2026 [if the 2025 Actuals are not immediately available, please update and provide them when available]. Also please provide an excel version of this update.
- d) In the OEB's Decision with Reasons in OPG's EB-2013-0321 application, the Board noted that "the percentage of employees that are managers has increased from approximately 10.5% in 2010 to 11.5% in 2015" (p71) and found that "OPG has not sufficiently justified the number of its management positions" (p72). As a consequence, the Board reduced OPG's OM&A costs to reflect a reduction to 10.5% management in total staffing (p82).
 - i. Please explain why Nuclear Facilities management staff are over 12% of total regular staff in each of 2027 to 2031.
 - ii. What would the impact be on OM&A costs in each of 2027 to 2031 if Nuclear Facilities management staff were reduced to 10.5% of total regular staff?
 - iii. Please explain why DNNP management staff are over 20% of total regular staff in each of 2027 and 2028 and between 19 and 18% in 2028 to 2031.
 - iv. What would the impact be on OPG costs in each of 2027 to 2031 if DNNP management staff were reduced to 10.5% of total regular staff?
 - v. How would OPG go about eliminating management staff in order to reach a management staff level of 10.5% of total regular staff?
- e) For Nuclear Facilities, please provide the year over year reductions in SUP staff between year end 2025 and 2031 in absolute numbers as well as in percentage terms.
- f) For Nuclear Facilities, please explain how OPG intends to go about eliminating roughly 750 SUP staff (a 20% reduction) over this six year period between year end 2025 and 2031? Will OPG offer severance packages to these staff whose employment will be terminated?

g) Please reconcile the difference between the value for 2024 OPG total staff provided in answer to b) above and Reference (3).

	Source:		Appendix 2k F4-3-1 Attachment 1					
	2024	2025	2026	2027	2028	2029	2030	2031
Nuclear Facilities								
Management	1078.6	1276.9	1138.6	1042.2	1028.9	1016.2	1007.4	1018.7
SUP	3122.7	3839.7	3473.6	3250.9	3184.1	3141.7	3120.1	3087.5
PWU	3694.6	4184.3	4096.5	4141.2	4131.8	4164	4129.8	4116.9
Term/E/PECO Temp	719.1	279.2	248.5		7	7	0	0
EPSCA	458	358.2	231.8	433.9	551.9	487.3	402	320
Total	9073	9938.3	9189	8875.2	8903.7	8816.2	8659.3	8543.1
Total Reg	7895.9	9300.9	8708.7	8434.3	8344.8	8321.9	8257.3	8223.1
Mgmt % Reg	13.66%	13.73%	13.07%	12.36%	12.33%	12.21%	12.20%	12.39%
SUP % Reg	39.55%	41.28%	39.89%	38.54%	38.16%	37.75%	37.79%	37.55%
PWU%Reg	46.79%	44.99%	47.04%	49.10%	49.51%	50.04%	50.01%	50.07%
DNNP								
Management	0	0	100	113.2	100.6	83.7	75.4	66.4
SUP	0	0	228.9	239.3	194.4	152.1	145.4	142.9
PWU	0	0	70.7	140.6	198.9	196.6	158.1	156
Term/E/PECO Temp	0	0	0	0	0	0	0	0
EPSCA	0	0	0	0	0	0	0.1	0.2
Total	0	0	399.6	493.1	493.9	432.4	379	365.5
Total Reg	0	0	399.6	493.1	493.9	432.4	378.9	365.3
Mgmt % Reg	0.00%	0.00%	25.03%	22.96%	20.37%	19.36%	19.90%	18.18%
SUP % Reg	0.00%	0.00%	57.28%	48.53%	39.36%	35.18%	38.37%	39.12%
PWU%Reg	0.00%	0.00%	17.69%	28.51%	40.27%	45.47%	41.73%	42.70%
HydroElectric Facilities								
Management	155.6	164.5	165.9	162.1	160.4	158.4	160.7	161.3
SUP	506.5	604.8	619	635.3	629.8	624.4	626.4	621.7
PWU	753.5	856.6	911.4	914.5	921.6	933.2	925.8	928.1
Term/E/PECO Temp	0	0	0	0	0	0	0	0
EPSCA	0	0	0	0	0	0	0	0
Total	1415.6	1625.9	1696.3	1711.9	1711.8	1716	1712.9	1711.1
Total Reg	1415.6	1625.9	1696.3	1711.9	1711.8	1716	1712.9	1711.1
Mgmt % Reg	10.99%	10.12%	9.78%	9.47%	9.37%	9.23%	9.38%	9.43%
SUP % Reg	35.78%	37.20%	36.49%	37.11%	36.79%	36.39%	36.57%	36.33%
PWU%Reg	53.23%	52.68%	53.73%	53.42%	53.84%	54.38%	54.05%	54.24%
OPG TOTAL								
Management	1234.2	1441.4	1404.5	1317.5	1289.9	1258.3	1243.5	1246.4
SUP	3629.2	4444.5	4321.5	4125.5	4008.3	3918.2	3891.9	3852.1
PWU	4448.1	5040.9	5078.6	5196.3	5252.3	5293.8	5213.7	5201
Term/E/PECO Temp	719.1	279.2	248.5		7	7	0	0
EPSCA	458	358.2	231.8	433.9	551.9	487.3	402.1	320.2
Total	10488.6	11564.2	11284.9	11080.2	11109.4	10964.6	10751.2	10619.7
Total Reg	9311.5	10926.8	10804.6	10639.3	10550.5	10470.3	10349.1	10299.5
Mgmt % Reg	13.25%	13.19%	13.00%	12.38%	12.23%	12.02%	12.02%	12.10%
SUP % Reg	38.98%	40.68%	40.00%	38.78%	37.99%	37.42%	37.61%	37.40%
PWU%Reg	47.77%	46.13%	47.00%	48.84%	49.78%	50.56%	50.38%	50.50%

F4-SUP-15:

References:

- (1) OEB staff interrogatory F2-Staff-222 ie split Term/E/PECO Temporary FTE's into Society ETE, PWU term and Other fte's
- (2) OPG reply to F4-SUP-14 a) ie update Exhibit F4-3-1, Attachment 1, "Appendix 2K" with 2025 actuals and an updated 2026 forecast.

- a) Please update Reference (1) to show 2025 Actuals, and the latest projections for 2026 [if the 2025 Actuals are not immediately available, please update and provide them when available].
- b) Update reference (2) with the FTE data provided in a) as well as the corresponding split in compensation for such.

F4-SUP-16:

References:

(1) OEB staff interrogatory F2-Staff-224 ie reconciliation of Exhibit F4-3-1, Attachment 1 staff total for 2024 with Exhibit F4-3-1p8 total for 2024
(2) OPG reply to F4-SUP-14 a) ie update Exhibit F4-3-1, Attachment 1, "Appendix 2K" with 2025 actuals and an updated 2026 forecast.

- a) If OPG's reply to reference (1) requires an update to the 2024 data in Exhibit F4-3-1, Attachment 1, please update OPG's reply to reference (2).

F4-SUP-17:

References:

(1) OEB staff interrogatory F2-Staff-228 ie provide planned vs. actual Nuclear Base OM&A FTE numbers and compensation costs in 2022 and 2023
(2) OPG reply to F4-SUP-14 a) ie update Exhibit F4-3-1, Attachment 1, "Appendix 2K" with 2025 actuals and an updated 2026 forecast.

- a) Please update reference (2) with data for 2022 and 2023 based on OPG's reply to reference (1).

F4-SUP-18:

Reference: Exhibit F4-3-1, Attachment 3, "Total Compensation Benchmarking Study prepared by Willis Towers Watson" p12
"Willis Towers Watson, consistent with standard methodologies, defines competitive market positioning as +/-10% of the target market position"

- a) Is the definition of competitive market positioning as +/-10% of the target market position a definition unique to WTW or is this an industry standard definition?
b) If +/-10% is an industry standard definition please list examples of other companies which use it.

F4-SUP-19:

Reference: Exhibit F4-3-1, Attachment 3, "Total Compensation Benchmarking Study prepared by Willis Towers Watson" p7

- a) The WTW study report is dated November 2025. Please explain why April 2024 data was used rather than more current information as of April 2025. Would not 2025 data be more relevant to this study and its purpose in this proceeding?
b) When was the April 2024 data available and how many months afterwards did it take for WTW to essentially complete the referenced study? How does this compare to the largely identical WTW study prepared for OPG's EB-2020-0290 evidence?

F4-SUP-20:

References:

(1) Exhibit F4-3-1, Attachment 3, "Total Compensation Benchmarking Study prepared by Willis Towers Watson" p32 Comparator Organizations Non-Executives

(2) EB-2013-0321 Decision With Reasons dated November 20, 2014 p75

"The Board finds that Group 2 is the most appropriate comparator for OPG. Group 2 is a small cohort of nuclear related comparators: Atomic Energy of Canada Limited, Bruce Power, Candu Energy Inc., Hydro Quebec, and New Brunswick Power. All are unionized and have or had, in the case of Hydro Quebec nuclear operations."

- a) Regarding reference (1), please explain in detail the basis of the selection of these comparator organizations, including why rather than focus on OPG peers in the electricity, nuclear generation and nuclear generation services industries, WTW choose a vast majority of entities in completely unrelated industries. In detail, also please explain why WTW self selected comparator organizations in the:
 - i. Transportation industry such as Air Canada, CNR and CPKG.
 - ii. Mining industry such as Alcoa, Barrick Gold and Kinross Gold.
 - iii. Fossil fuel industry such as Imperial Oil, Irving Oil, Strathcona Resources and Suncor Energy.
 - iv. Public Sector organizations focused in totally unrelated areas and services to OPG such as the Business Development Bank of Canada, Export Development Canada, Investment Management Corporation of Ontario, OMERS, Ontario Teachers' Pension Plan Board, OPSEU Pension Trust, Workplace Safety and Insurance Board.
- b) Further to reference (1), the majority of OPG staff work in the Greater Toronto Area which has a far greater cost of living than the regions where most of these comparator organizations are located. Did WTW normalize compensation to take into the differing regional costs of living amongst study participants. If not, why not?
- c) With regard to reference (2), please explain why WTW choose:
 - i. To not include Atomic Energy of Canada Limited and New Brunswick Power in OPG's comparator peer group despite the OEB panel in EB-2013-0321 deciding that they were appropriate comparators.
 - ii. To include Atkins Realis rather than its subsidiary Candu Energy Inc., which the OEB panel in EB-2013-0321 decided was an appropriate nuclear related comparator for OPG.

F4-SUP-21:

References:

(1) Exhibit F4-3-1, Attachment 3, "Total Compensation Benchmarking Study prepared by Willis Towers Watson" p32 Comparator Organizations Non-Executives

(2) EB-2021-0110 Exhibit E-6-1 Attachment 1 "Mercer Compensation Benchmarking Study Hydro One Networks" dated 8 July 2021

p3 Table 1 Benchmarking study results

p11 Table 3 Participating Organizations

Preamble:

Comparing the comparator organizations in References 1 and 2, WTW has excluded the following nine companies in the Canadian electricity industry from its study:

ATCO Ltd, Toronto Hydro Corporation, Alectra Utilities, SaskPower, Manitoba Hydro, Nalcor Energy, New Brunswick Power, Hydro Ottawa, Elexicon Energy.

Note that several of the above companies operate hydroelectric or nuclear generating facilities.

WTW has included 11 companies which were also included in the Reference (2) study along with 44 organizations in completely unrelated industries.

- a) Please explain why WTW did not include in its peer group provided in Reference (1) the nine Canadian electricity industry companies listed above which were included in the Reference (2) study.
- b) In place of the nine Canadian electricity industry companies listed above which were included in the Reference (2) study, please explain why did WTW substitute in the 44 organizations in completely unrelated industries in its reference (1) study?
- c) What would the ballpark impact be on the WTW study in Reference (1) if the 44 organizations in completely unrelated industries mentioned in b) above were eliminated from the results?

F4-SUP-22:

References:

(1) Exhibit F4-3-1, Attachment 3, “Total Compensation Benchmarking Study prepared by Willis Towers Watson” p33 Comparator Organizations Nuclear Authorized- Executives and Non-Executives

Comparator Organizations (3/4)

Nuclear Authorized – Executives and Non-Executives

Comparator Organizations Nuclear Authorized - Executives and Non-Executives (n = 10)		
Bruce Power	FirstEnergy	
Dominion Energy	NextEra Energy Inc.	
Duke Energy	Public Service Enterprise Group	
Entergy	Southern Company Services	
Exelon	Tennessee Valley Authority	
Percentile Statistics		Revenue (\$USD)
75 th Percentile		\$26,683,500,000
50 th Percentile		\$14,393,000,000
25 th Percentile		\$11,692,206,000
Ontario Power Generation		\$7,434,000,000
Percent Rank		4P

(2) Exhibit F4-3-1, Attachment 3, “Total Compensation Benchmarking Study prepared by Willis Towers Watson” p5 Comparator Groups - Nuclear Authorized:

- Comparator group reflects a sample of 10 large nuclear organizations of a comparable size to OPG, including Bruce Power (Canada) and nine U.S.-based nuclear organizations
- These roles require federal licensing, specific education and in-depth knowledge in a unique discipline related to the theories, principles and methods associated with nuclear energy including generation, regulation or training. The requirement to apply this professional body of knowledge represents a significant portion of the job and comparable roles are not readily found in Canada

- a) Please explain why Bruce Power was included in the WTW study but not Point Lepreau who have equivalent Canadian nuclear authorized staff and are an ideal comparator for OPG.
- b) In reference (2), WTW asserts that the “comparator group reflects a sample of 10 large nuclear organizations of a comparable size to OPG”. However, in terms of size, OPG is in the bottom quartile of this group. How would the study results change if the relatively huge top quartile organizations were eliminated?
- c) Please explain why only nuclear organizations of allegedly “comparable size” were used when nuclear authorized staff have similar requirements regardless of size of the organization?
- d) Please explain why mainly U.S.-based nuclear organizations were used when there are nuclear authorized staff around the world that could have been used as comparators. Does WTW not have ready access to such information?

F4-SUP-23:

References:

(1) Exhibit F4-3-1, Attachment 3, “Total Compensation Benchmarking Study prepared by Willis Towers Watson” p14 Total Remuneration Analysis Results (Nuclear Authorized compared to 50th percentile)

Segment	# of OPG Matched Incumbents	Base Salary	Total Direct Compensation	Total Remuneration Excluding PTO	Total Remuneration
		%above / below	%above / below	%above / below	%above / below
PWU	4,885	20.5%	13.3%	13.7%	12.2%
Total Exc. Nuc. Auth	4,694	20.3%	12.1%	12.4%	10.9%
Nuclear Authorized	191	23.5%	30.9%	33.5%	33.2%
Society	3,737	26.2%	13.8%	18.7%	19.2%
Total Exc. Nuc. Auth	3,647	28.2%	15.7%	20.6%	21.1%
Nuclear Authorized	90	-13.2%	-19.0%	-15.9%	-15.2%
Management	1,299	-11.5%	-13.6%	-12.9%	-13.8%
Total Exc. Nuc. Auth	1,239	-10.0%	-12.0%	-11.4%	-12.4%
Nuclear Authorized	60	-27.7%	-26.0%	-25.2%	-26.2%
OPG Total	9,921	16.4%	7.2%	9.4%	8.9%

*Note: In conducting the current review, the definition of compensation provided to PWU Term employees has been revised to include the remittances for union-administered benefit programs provided to the Term employees. WTW revisited the 2020 benchmarking report and recalculated the results to reflect the corrected definition so that a comparison between the two benchmarking reports may be done on a consistent basis. OPG's recalculated total remuneration ("TR") in 2020 is 8.6% above market median ("P50") and recalculated TR excluding PTO is 11.1% above P50. For the PWU segment, recalculated TR is 12.9% above P50 and recalculated TR excluding PTO is 16.9% above P50.

(2) Exhibit F4-3-1, Section 5.1.1 PWU and Society-represented Term-Based Employees, p17 lns28,29

“Pursuant to collective agreement provisions, OPG will have substantially no Term Employees or ETEs in its workforce after 2026.”

- a) Regarding Reference (1), please explain why Society total remuneration rose 5.4% above total direct compensation whereas PWU and Management did not when they have similar pension and health and dental benefits?
- b) Per Reference (2), OPG will substantially have no Term Employees or ETEs in its workforce after 2026. How does this impact the total remuneration provided in Reference (1)?

F4(& A1)-SUP-24

References:

*(1)Exhibit A1-03-01, Section 3.5 Workforce and Resource Strategy, p15 lns12-18
“OPG’s regular headcount is forecast to increase by approximately 30% from 2021-2027, then remain stable through the IR term. This is in contrast to the context of EB-2020-0290, at which time OPG was preparing to downsize as a result of then-planned end of commercial operations at Pickering in 2025. With growing external labour market pressures and a shrinking pool of skilled workers, competition for talent, especially for energy project professionals, has intensified”.*

*(2)Exhibit F4-03-01, Section 3.2 Work Locations and Employees, p9 lns20,21 p10 lns1,2
“OPG seeks to offer opportunities for professional growth and a strong organizational culture to help attract and retain this talent, which is especially important given that such professionals are often attracted to opportunities outside of Ontario”.*

*(3)Exhibit F4-03-01, Section 3.3 Demographics, p11 lns2-4
“OPG has a mature and experienced workforce. By year-end 2025, approximately 11% of active regular employees (~1,065) will be eligible to retire with an undiscounted pension, with an additional 15% becoming eligible to retire between 2026-2031.”*

- a) Further to references (1), (2) and (3), skilled labour availability is a recognized execution risk for nuclear projects. Please describe how this experience profile is factored into the nuclear projects’ risk management and execution planning.

F4-SUP-25

References:

*(1) Exhibit F4-3-1, Section 2.0 Overview, p4 lns23-26
“In addition, the compensation established in collective agreements can affect management employees by creating wage compression relative to their represented direct reports. This can result in challenges with internal equity, impede career development and make it more difficult to attract experienced employees into management positions.”*

*(2)Exhibit F4-3-1, Section 6.2.2 Management Salaries, p29 lns8,9
“OPG’s ability to successfully deliver on its mandate will depend heavily on the attraction and retention of management talent in a significantly competitive labour market.”*

- a) OPG states that wage compression makes it more difficult to attract experienced employees into management positions. Please provide summary information on

the experience profile of individuals appointed to management roles from 2021 through 2025, including:

- i. The average and median years of relevant nuclear industry experience at the time of appointment;
- ii. Whether these roles were filled through internal promotion or external recruitment; and
- iii. The current number of filled and unfilled Band H positions (first level above the Society of United Professionals), and how these vacancies relate to the Company's stated challenges in attracting experienced managers.
- iv. In addition to wage compression, please explain whether other factors affect the ability to attract experienced employees into Band H management positions, including job security, exposure to termination risk, and proximity to retirement, and how these factors have been considered in the Company's management staffing and compensation approach.

F4-SUP-26:

Reference: Exhibit F4-3-1, Section 5.1 Workforce Planning and Redeployments, p15 lns 29-31, p16 ln1

"In total, OPG anticipates redeploying about 1,300 employees from the Pickering station to the PRP, Darlington, the DNNP and other parts of the organization. As DRP nears completion, about 200 employees will be redeployed primarily to Darlington and the PRP. These transitions are expected to be completed by the end of 2026."

- a) OPG has indicated that approximately 1,500 staff are being redeployed to other areas of the organization. For the purpose of assessing the prudence and reasonableness of costs proposed for recovery through rates, please describe the training required to support these redeployments, including:
 - i. The types of training provided (e.g., technical, safety, regulatory, management, or role-specific);
 - ii. The estimated total training costs associated with the redeployments, by year;
 - iii. Whether these training costs are included in the OM&A forecast in this application; and
 - iv. The expected duration over which redeployed staff are anticipated to reach full productivity in their new roles along with the total annual cost of this lower productivity.

F4-SUP-27:

Reference: Exhibit F4-3-2 Pension and OPEB Costs

- a) OPG uses an accrual basis for including its pension costs in rates, either as OM&A or capex. Please discuss any impacts on customers of OPG's decision to

reduce its pension contributions, including the impact on its financing costs and intergenerational equity.

F4-SUP-28:

Reference: Exhibit F4-3-2 Pension and OPEB Costs

- a) Should OPG be required to increase its pension contributions as a result of the next pension actuarial assessment, please explain what, if any, the impacts would be to customers or to established variance accounts.