

April 8, 2026

VIA RESS

Mr. Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street
27th Floor, Box 2319
Toronto, ON M4P 1E4
Email: registrar@oeb.ca

Dear Mr. Murray;

RE: OEB File No. EB-2025-0252, Alectra Utilities Corporation (“Alectra Utilities”) 2027-2031 Custom Rate Application for Electricity Distribution Rates and Charges (the “Application”) – Alectra Utilities’ Interrogatory Responses

Alectra Utilities Corporation (“Alectra”) is the Applicant in the above-referenced proceeding. In accordance with the Ontario Energy Board’s (“OEB”) Procedural Order No. 1 dated December 12, 2025, parties were required to submit a second set of interrogatories on the Applicant’s evidence by March 25, 2026, with the Applicant’s responses due April 8, 2026.

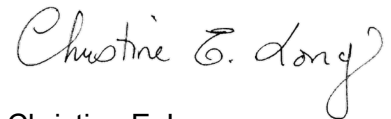
Enclosed are Alectra’s responses to interrogatories from OEB Staff and Consumers Council of Canada (“CCC”).

The responses are being filed electronically through the OEB’s RESS site. Included with the electronic filing of the responses are the following live Excel models which were updated in response to the interrogatories:

- DVA Continuity Schedule HRZ
- DVA Continuity Schedule BRZ
- DVA Continuity Schedule PRZ
- DVA Continuity Schedule ERZ
- DVA Continuity Schedule GRZ
- Commodity Accounts Analysis Workform HRZ
- Commodity Accounts Analysis Workform BRZ
- Commodity Accounts Analysis Workform PRZ
- Commodity Accounts Analysis Workform ERZ
- Commodity Accounts Analysis Workform GRZ

Should you have any questions or require additional information, please do not hesitate to contact the undersigned.

Yours truly,

A handwritten signature in cursive script that reads "Christine E. Long". The signature is written in black ink and is positioned above the typed name.

Christine E. Long
Senior Vice-President Regulatory Affairs & Privacy Officer
Christine.Long@alecrautilities.com

cc: Charles Keizer, Torys LLP
All parties in EB-2025-0252

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

2

3 **9-Staff-288**

4

5 **Question(s):**

6

7 a) Please update and resubmit the DVA Continuity Schedules and Commodity Analysis
8 Workforms for all rate zones, as applicable, after addressing all the questions below.

9 b) Please update the DVA carrying charges based on Q2 [OEB prescribed interest rate](#) that
10 was issued on March 11, 2026.

11

12 **RESPONSE:**

13

14 a) Alectra Utilities has updated and resubmitted the DVA Continuity Schedules and
15 Commodity Analysis Workforms for all rate zones. Alectra Utilities has also updated the
16 Commodity Analysis Workforms using the Workform released by the OEB on March 20,
17 2026.

18

19 The updated DVA Continuity Schedules are provided as:

- 20 • 9-Staff-288_Attach 1_DVA Continuity Schedule_HRZ
- 21 • 9-Staff-288_Attach 2_DVA Continuity Schedule_BRZ
- 22 • 9-Staff-288_Attach 3_DVA Continuity Schedule_PRZ
- 23 • 9-Staff-288_Attach 4_DVA Continuity Schedule_ERZ
- 24 • 9-Staff-288_Attach 5_DVA Continuity Schedule_GRZ

25

26 The updated Commodity Accounts Analysis Workforms are provided as:

- 27 • 9-Staff-288_Attach 6_Commodity Accounts Analysis Workform_HRZ
- 28 • 9-Staff-288_Attach 7_Commodity Accounts Analysis Workform_BRZ
- 29 • 9-Staff-288_Attach 8_Commodity Accounts Analysis Workform_PRZ
- 30 • 9-Staff-288_Attach 9_Commodity Accounts Analysis Workform_ERZ
- 31 • 9-Staff-288_Attach 10_Commodity Accounts Analysis Workform_GRZ

32 b) Alectra Utilities has updated the DVA Continuity Schedules for all rate zones based on
33 the Q2 OEB prescribed interest rate that was issued on March 11, 2026. Please refer to
34 the response to part a, Attachments 1 to 5.

9-Staff-288

Attachment 1 DVA Continuity Schedule HRZ

Please see live Excel

9-Staff-288

Attachment 2 DVA Continuity Schedule BRZ

Please see live Excel

9-Staff-288

Attachment 3 DVA Continuity Schedule PRZ

Please see live Excel

9-Staff-288

**Attachment 4
DVA Continuity Schedule ERZ**

Please see live Excel

9-Staff-288

Attachment 5 DVA Continuity Schedule GRZ

Please see live Excel

9-Staff-288

**Attachment 6
Commodity Accounts Analysis Workform
HRZ**

Please see live Excel

9-Staff-288

**Attachment 7
Commodity Accounts Analysis Workform
BRZ**

Please see live Excel

9-Staff-288

**Attachment 8
Commodity Accounts Analysis Workform
PRZ**

Please see live Excel

9-Staff-288

**Attachment 9
Commodity Accounts Analysis Workform
ERZ**

Please see live Excel

9-Staff-288

Attachment 10
Commodity Accounts Analysis Workform
GRZ

Please see live Excel

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

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3 **9-Staff-289**

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5 **HRZ**

6 **DVA Continuity Schedule**

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

8 **Continuity Schedule**

9 **Ref 2: (EB-2024-0006) Decision and Order_Alectra_2025 rates_20241212 / Table 6.1,**

10 **Table 7.1 / p. 11 and p. 24**

11

12 **Question(s):**

13

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

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

17

18 **RESPONSE:**

19

20 a) The OEB-approved disposition amounts during 2026 have been populated in cells BW41
21 and BX41.

22

23 b) The amount recorded in Account 1595 (2025) (i.e. Cell BO40) has been updated to reflect
24 the OEB-approved disposition for LRAM per reference 2. Please refer to 9-Staff-288 part
25 a Attachment 1.

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

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3 **9-Staff-290**

4

5 **BRZ**

6 **DVA Continuity Schedule**

7 **Ref 1: Alectra_Attach 9-2_DVA Continuity Schedule_BRZ_Updated 20260311 / Tab 2a.**

8 **Continuity Schedule**

9

10 **Question(s):**

11

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

13

14 **RESPONSE:**

15

16 a) The OEB-approved disposition amounts during 2026 have been populated in cells BW42
17 and BX42. Please refer to 9-Staff-288 part a Attachment 2.

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

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3 **9-Staff-291**

4

5 **PRZ**

6 **DVA Continuity Schedule**

7 **Ref 1: Alectra_Attach 9-3_DVA Continuity Schedule_PRZ_Updated 20260311 / Tab 2a.**

8 **Continuity Schedule**

9 **Ref 2: (EB-2025-0055) Decision and Order_Alectra_2026 rates_20251216 / Table 6.3 /**

10 **p. 16**

11

12 **Question(s):**

13

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

15 b) Based on the 2026 IRM application (reference 2), the OEB only approved disposition of
16 Account 1595 (2022). Please explain why there are amounts recorded in Column BW
17 and BX for Account 1595 (2021), 1595 (2023), 1595 (2024), which were not approved in
18 reference 2.

19

20 **RESPONSE:**

21

22 a) The OEB-approved disposition amounts during 2026 have been populated in cells BW41
23 and BX41.

24

25 b) The amounts recorded in Column BW and BX for Account 1595 (2021), 1595 (2023),
26 1595 (2024), were inadvertently inputted. These balances have been removed from the
27 updated DVA Continuity Schedule for PRZ. Please refer to 9-Staff-288 part a Attachment
28 3.

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

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3 **9-Staff-292**

4

5 **ERZ**

6 **DVA Continuity Schedule**

7 **Reference: Alectra_Attach 9-4_DVA Continuity Schedule_ERZ_Updated 20260311 /**

8 **Tab 2a. Continuity Schedule**

9

10 **Question(s):**

11

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

14

15 **RESPONSE:**

16

17 a) The OEB-approved disposition amounts during 2026 have been populated in cells BW41
18 and BX41 in the updated DVA Continuity Schedule for ERZ. Please refer to the response
19 to 9-Staff-288 part a Attachment 4.

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

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3 **9-Staff-293**

4

5 **GRZ**

6 **DVA Continuity Schedule**

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

8

9 **Question(s):**

10

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

12

13 **RESPONSE:**

14

15 a) The OEB-approved disposition amounts during 2026 have been populated in cells BW41
16 and BX41 in the updated DVA Continuity Schedule for GRZ. Please refer to the response
17 to 9-Staff-288 part a Attachment 5.

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

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3 **9-Staff-294**

4

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

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

8

9 **Preamble:**

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

12

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

15

16 **Question(s):**

17

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

20

21 **RESPONSE:**

22

23 a) Alectra Utilities has filled in the text box under Note 4, part a) for HRZ, BRZ and ERZ.
24 Please refer to updated Commodity Analysis Workforms in the response to 9-Staff-288
25 part a Attachments 6, 7 and 9. The text box under Note 4 was completed for PRZ and for
26 GRZ, columns G and H were completed and therefore an explanation was not required.

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

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3 **9-Staff-295**

4

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

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

8

9 **Preamble:**

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

15

16 In reference 2, the OEB states:

17

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

28

29 **Question(s):**

30

31 a) Please provide a comparison of the Group 1 DVA balances and proposed rate riders by
32 legacy rate zones, showing the rates impact if Group 1 DVAs were disposed of on a

1 standalone basis with the rates impact based on Alectra Utilities' proposal of disposing
2 the DVA balances on a consolidated balance.

3 b) Please discuss any potential cross subsidization as a result of the comparison in a).
4

5 **RESPONSE:**
6

7 a) The following tables provide a comparison of the Group 1 DVA balances, proposed rate
8 riders and rates impact if the balances were disposed of on a standalone basis versus
9 on a consolidated basis.
10

11 Table 1 below provides the Group 1 DVA balances by legacy rate zone and on a
12 consolidated basis.

1 **Table 1 - Group 1 DVA Account Balance by rate zones (in \$MM)**

Account Name		BRZ			ERZ			GRZ			HRZ			PRZ			Alectra		
		Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total
LV Variance Account	1550	(0.2)	(0.0)	(0.2)	(1.0)	(0.0)	(1.0)	(0.0)	(0.0)	(0.0)	(0.4)	(0.0)	(0.4)	(1.5)	(0.1)	(1.6)	(3.2)	(0.1)	(3.3)
Smart Metering Entity Charge Variance Account	1551	(0.1)	(0.0)	(0.1)	(0.1)	(0.0)	(0.1)	(0.0)	(0.0)	(0.0)	(0.1)	(0.0)	(0.1)	(0.2)	(0.0)	(0.2)	(0.5)	(0.0)	(0.5)
RSVA - Wholesale Market Service Charge	1580	(4.9)	(0.1)	(5.0)	(8.2)	(0.2)	(8.4)	(2.7)	(0.1)	(2.8)	(6.1)	(0.2)	(6.2)	(11.5)	(0.3)	(11.8)	(33.5)	(0.8)	(34.3)
RSVA - Retail Transmission Network Charge	1584	0.1	0.0	0.1	2.2	0.1	2.3	0.2	0.0	0.2	(0.0)	0.0	(0.0)	(0.5)	(0.0)	(0.5)	2.0	0.1	2.1
RSVA - Retail Transmission Connection Charge	1586	(0.9)	(0.0)	(1.0)	0.1	0.0	0.1	0.0	0.0	0.0	(1.1)	(0.0)	(1.1)	(1.2)	(0.0)	(1.2)	(3.2)	(0.1)	(3.2)
RSVA - Power	1588	1.6	0.1	1.7	(4.9)	(0.3)	(5.3)	0.2	0.0	0.2	(2.1)	(0.1)	(2.2)	(1.7)	(0.0)	(1.7)	(6.9)	(0.3)	(7.3)
RSVA - Global Adjustment	1589	(7.9)	(0.3)	(8.2)	(15.7)	(0.6)	(16.4)	0.4	(0.0)	0.3	(7.8)	(0.3)	(8.1)	(21.4)	(0.9)	(22.4)	(52.5)	(2.3)	(54.7)
Disposition and Recovery/Refund of Regulatory Balances (2023)	1595	0.1	0.3	0.4	(0.8)	0.7	(0.1)	(0.1)	0.3	0.1	0.2	0.3	0.6	(0.2)	0.1	(0.1)	(0.8)	1.7	0.9
Total		(12.2)	(0.1)	(12.3)	(28.5)	(0.4)	(28.9)	(2.1)	0.2	(1.9)	(17.4)	(0.3)	(17.7)	(38.3)	(1.2)	(39.5)	(98.5)	(1.8)	(100.3)

2

3 Tables 2 to 5 below provide comparisons of the proposed 2027 Group 1 rate riders by rate zone and the consolidated rate riders for

4 Alectra Utilities.

1 **Table 2 - 2027 Rate Rider 1 Calculation for Group 1 Deferral / Variance Accounts (excluding Global Adj.)**

Rate Class	Units	Standalone					Consolidated
		BRZ	ERZ	GRZ	HRZ	PRZ	Alectra
Residential	kWh	(\$0.0014)	(\$0.0022)	(\$0.0017)	(\$0.0024)	(\$0.0023)	(\$0.0021)
GS<50 kW	kWh	(\$0.0014)	(\$0.0022)	(\$0.0016)	(\$0.0024)	(\$0.0022)	(\$0.0021)
GS>50 kW, Regular	kW	(\$0.0552)	(\$0.7525)	\$0.0779	(\$0.0622)	(\$0.1403)	(\$0.0476)
GS>50 kW, Intermediate	kW	(\$0.0667)	\$0.0781	(\$0.7673)			(\$0.0476)
Large Use	kW	(\$0.7197)	(\$1.2754)	(\$0.7384)	(\$1.0080)	(\$1.1293)	(\$1.0904)
LUDA	kW				(\$0.0904)		(\$0.0647)
Street Lighting	kW	(\$0.4837)	(\$0.8063)	(\$0.5792)	(\$0.8469)	(\$0.7815)	(\$0.7364)
Sentinel Lighting	kW			(\$0.5871)	(\$0.8389)	(\$0.8076)	(\$0.7465)
USL	kWh	(\$0.0014)	(\$0.0022)	(\$0.0016)	(\$0.0023)	(\$0.0022)	(\$0.0021)

2
3

4 **Table 3 – 2027 Rate Rider 2 Calculation for Group 1 Deferral / Variance Accounts (excluding Global Adj.) - NON-WMP**

Rate Class	Units	Standalone					Consolidated
		BRZ	ERZ	GRZ	HRZ	PRZ	Alectra
Residential	kWh	-	-	-	-	-	-
GS<50 kW	kWh	-	-	-	-	-	-
GS>50 kW, Regular	kW	(\$0.4363)	-	(\$0.6610)	(\$0.7552)	(\$0.7083)	(\$0.7388)
GS>50 kW, Intermediate	kW	(\$0.5253)	(\$1.0699)	-			(\$0.7388)
Large Use	kW	-	-	-	-	-	-
LUDA	kW				(\$0.8285)		(\$0.7428)
Street Lighting	kW	-	-	-	-	-	-
Sentinel Lighting	kW						
USL	kWh	-	-	-	-	-	-

5

1 **Table 4 – 2027 Rate Rider 3 Calculation for Account 1580, sub-account CBR Class B**

Rate Class	Units	Standalone					Consolidated Alectra
		BRZ	ERZ	GRZ	HRZ	PRZ	
Residential	kWh	\$0.0006	\$0.0006	\$0.0005	\$0.0005	\$0.0005	\$0.0005
GS<50 kW	kWh	\$0.0006	\$0.0006	\$0.0005	\$0.0005	\$0.0005	\$0.0005
GS>50 kW, Regular	kW	\$0.2003	\$0.2105	\$0.1809	\$0.1605	\$0.1789	\$0.1874
GS>50 kW, Intermediate	kW	\$0.1470	\$0.2369	\$0.2701			\$0.1874
Large Use	kW	\$0.2541	-	-	-	-	\$0.2452
LUDA	kW				-		-
Street Lighting	kW	\$0.1973	\$0.2254	\$0.1842	\$0.1731	\$0.1826	\$0.1928
Sentinel Lighting	kW			\$0.1866	\$0.1730	\$0.1885	\$0.1960
USL	kWh	\$0.0006	\$0.0006	\$0.0005	\$0.0005	\$0.0005	\$0.0005

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3

4 **Table 5 – 2027 Rate Rider 4 Calculation for RSVA Global Adjustment**

Rate Class	Units	Standalone					Consolidated Alectra
		BRZ	ERZ	GRZ	HRZ	PRZ	
Residential	kWh	(\$0.0074)	(\$0.0072)	\$0.0011	(\$0.0071)	(\$0.0079)	(\$0.0071)
GS<50 kW	kWh	(\$0.0074)	(\$0.0072)	\$0.0011	(\$0.0071)	(\$0.0079)	(\$0.0071)
GS>50 kW, Regular	kWh	(\$0.0074)	(\$0.0072)	\$0.0011	(\$0.0071)	(\$0.0079)	(\$0.0071)
GS>50 kW, Intermediate	kWh	(\$0.0074)	(\$0.0072)	\$0.0011			(\$0.0071)
Large Use	kWh	(\$0.0074)	-	-	-	-	(\$0.0071)
LUDA	kWh				-		-
Street Lighting	kWh	(\$0.0074)	(\$0.0072)	\$0.0011	(\$0.0071)	(\$0.0079)	(\$0.0071)
Sentinel Lighting	kWh			-	(\$0.0071)	(\$0.0079)	(\$0.0071)
USL	kWh	(\$0.0074)	(\$0.0072)	\$0.0011	(\$0.0071)	(\$0.0079)	(\$0.0071)

5

1 Tables 6 and 7 below provide the total bill impacts if Group 1 DVA balances are disposed of on a legacy rate zone basis, while tables
2 8 and 9 provide the total bill impacts if Group 1 DVA balances are disposed of on a consolidated Alectra Utilities basis.¹ Other than the
3 Group 1 rate riders, all other rates are consistent with those provided in Alectra Utilities' response to 1-Staff-1.

4

5 **Table 6 - Group 1 DVAs Disposition based on Legacy Rate Zones: Total Bill Impact, \$**

Rate Class	2027					2028					Alectra		
	BRZ	ERZ	GRZ	HRZ	PRZ	BRZ	ERZ	GRZ	HRZ	PRZ	2029	2030	2031
Residential	\$11.24	\$0.44	\$2.08	(\$4.16)	\$2.89	(\$2.21)	\$5.60	\$3.86	\$9.69	\$3.43	\$1.42	\$1.79	\$1.86
GS<50 kW	\$22.26	(\$16.64)	\$28.60	(\$15.57)	\$3.82	(\$5.29)	\$14.40	\$10.11	\$26.40	\$8.50	\$3.42	\$4.40	\$4.60
GS>50 kW, Regular	\$199.70	(\$2,205.27)	(\$207.81)	(\$2,134.93)	(\$1,162.49)	\$303.77	\$1,361.28	\$217.75	\$2,034.42	\$1,091.42	\$120.20	\$152.17	\$151.83
GS>50 kW, Intermediate	(\$1,538.12)	(\$3,891.32)	(\$1,058.31)			\$247.44	\$1,510.25	\$307.30			\$120.20	\$152.17	\$151.83
Large Use	\$44,680.96	(\$49,946.68)	(\$9,508.79)	(\$53,795.30)	\$19,106.27	(\$27,915.42)	\$41,640.60	\$19,573.96	\$59,817.78	\$16,927.50	\$985.88	(\$1,950.45)	\$1,228.00
LUDA				(\$107,342.09)					\$125,103.15		\$4,838.40	\$5,709.37	\$5,801.19
Street Lighting	(\$2.02)	(\$0.70)	(\$2.42)	(\$2.11)	(\$0.78)	\$0.29	\$0.49	(\$0.78)	\$0.84	\$0.42	\$0.13	\$0.17	\$0.17
Sentinel Lighting			\$0.58	(\$3.75)	\$2.26			\$0.11	\$3.19	\$1.05	\$0.67	\$0.80	\$0.78
USL	\$3.02	(\$3.84)	\$2.97	(\$3.81)	(\$0.98)	\$1.85	\$2.84	\$1.64	\$5.01	\$1.76	\$0.87	\$1.10	\$1.13

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7

8 **Table 7 - Group 1 DVAs Disposition based on Legacy Rate Zones: Total Bill Impact, %**

Rate Class	2027					2028					Alectra		
	BRZ	ERZ	GRZ	HRZ	PRZ	BRZ	ERZ	GRZ	HRZ	PRZ	2029	2030	2031
Residential	8.4%	0.3%	1.5%	-3.0%	2.1%	-1.5%	4.1%	2.8%	7.2%	2.4%	1.0%	1.2%	1.3%
GS<50 kW	6.4%	-4.5%	8.7%	-4.4%	1.1%	-1.4%	4.1%	2.8%	7.8%	2.4%	0.9%	1.2%	1.2%
GS>50 kW, Regular	1.1%	-11.7%	-1.2%	-11.8%	-6.4%	1.7%	8.1%	1.2%	12.7%	6.4%	0.7%	0.8%	0.8%
GS>50 kW, Intermediate	-7.9%	-19.0%	-5.6%			1.4%	9.1%	1.7%			0.7%	0.8%	0.8%
Large Use	5.4%	-5.9%	-1.1%	-6.4%	2.4%	-3.2%	5.2%	2.4%	7.6%	2.1%	0.1%	-0.2%	0.1%
LUDA				-6.8%					8.5%		0.3%	0.4%	0.4%
Street Lighting	-22.1%	-9.2%	-22.8%	-24.3%	-10.1%	4.1%	7.1%	-9.5%	12.7%	6.0%	1.8%	2.2%	2.2%
Sentinel Lighting			2.0%	-13.4%	8.8%			0.4%	13.2%	3.7%	2.4%	2.7%	2.6%
USL	5.3%	-5.7%	4.8%	-5.9%	-1.5%	3.1%	4.5%	2.5%	8.2%	2.7%	1.3%	1.7%	1.7%

9

¹ The differences between Tables 6-7 and 8-9 are only related to the disposition of Group 1 DVA balances. All other rates remain consistent between the two sets of tables, including the Group 2 DVA balances that are disposed of on a legacy rate zone basis.

1 **Table 8 - Group 1 DVAs Disposition based on Consolidated Alectra Utilities: Total Bill Impact, \$**

Rate Class	BRZ	ERZ	GRZ	HRZ	PRZ	BRZ	ERZ	GRZ	HRZ	PRZ	Alectra		
	2027					2028					2029	2030	2031
Residential	\$10.70	\$0.44	\$1.81	(\$3.96)	\$3.02	(\$1.68)	\$5.60	\$4.13	\$9.49	\$3.29	\$1.42	\$1.79	\$1.86
GS<50 kW	\$20.83	(\$16.64)	\$27.70	(\$15.03)	\$4.00	(\$3.85)	\$14.40	\$11.00	\$25.86	\$8.32	\$3.42	\$4.40	\$4.60
GS>50 kW, Regular	\$146.65	(\$2,210.07)	(\$1,190.01)	(\$2,118.58)	(\$1,052.11)	\$356.82	\$1,366.09	\$1,199.94	\$2,018.06	\$981.05	\$120.20	\$152.17	\$151.83
GS>50 kW, Intermediate	(\$1,547.72)	(\$3,835.98)	(\$2,013.67)			\$257.04	\$1,454.90	\$1,262.66			\$120.20	\$152.17	\$151.83
Large Use	\$40,492.05	(\$47,856.18)	(\$13,486.39)	(\$54,726.42)	\$19,545.84	(\$23,726.51)	\$39,550.10	\$23,551.56	\$60,748.90	\$16,487.93	\$985.88	(\$1,950.45)	\$1,228.00
LUDA				(\$104,824.45)					\$122,585.51		\$4,838.40	\$5,709.37	\$5,801.19
Street Lighting	(\$2.03)	(\$0.69)	(\$2.69)	(\$2.10)	(\$0.75)	\$0.30	\$0.48	(\$0.50)	\$0.82	\$0.38	\$0.13	\$0.17	\$0.17
Sentinel Lighting			\$0.53	(\$3.72)	\$2.29			\$0.15	\$3.15	\$1.03	\$0.67	\$0.80	\$0.78
USL	\$2.87	(\$3.84)	\$2.82	(\$3.75)	(\$0.95)	\$2.01	\$2.84	\$1.79	\$4.95	\$1.73	\$0.87	\$1.10	\$1.13

4 **Table 9 - Group 1 DVAs Disposition based on Consolidated Alectra Utilities: Total Bill Impact, %**

Rate Class	BRZ	ERZ	GRZ	HRZ	PRZ	BRZ	ERZ	GRZ	HRZ	PRZ	Alectra		
	2027					2028					2029	2030	2031
Residential	8.0%	0.3%	1.3%	-2.9%	2.2%	-1.2%	4.1%	3.0%	7.1%	2.3%	1.0%	1.2%	1.3%
GS<50 kW	6.0%	-4.5%	8.5%	-4.2%	1.1%	-1.0%	4.1%	3.1%	7.6%	2.3%	0.9%	1.2%	1.2%
GS>50 kW, Regular	0.8%	-11.7%	-6.6%	-11.7%	-5.8%	2.0%	8.2%	7.1%	12.6%	5.7%	0.7%	0.8%	0.8%
GS>50 kW, Intermediate	-8.0%	-18.8%	-10.7%			1.4%	8.8%	7.5%			0.7%	0.8%	0.8%
Large Use	4.9%	-5.6%	-1.6%	-6.5%	2.4%	-2.7%	4.9%	2.9%	7.8%	2.0%	0.1%	-0.2%	0.1%
LUDA				-6.6%					8.3%		0.3%	0.4%	0.4%
Street Lighting	-22.3%	-9.1%	-25.4%	-24.2%	-9.7%	4.3%	7.0%	-6.4%	12.5%	5.5%	1.8%	2.2%	2.2%
Sentinel Lighting			1.9%	-13.3%	8.9%			0.5%	13.0%	3.7%	2.4%	2.7%	2.6%
USL	5.1%	-5.7%	4.6%	-5.8%	-1.5%	3.4%	4.5%	2.8%	8.1%	2.7%	1.3%	1.7%	1.7%

1 **Table 10 - Comparison of Group 1 DVAs Disposition: Total Bill Impact, % (Table 9 less Table 7)**

Rate Class	BRZ	ERZ	GRZ	HRZ	PRZ	BRZ	ERZ	GRZ	HRZ	PRZ	Alectra		
	2027					2028					2029	2030	2031
Residential	-0.4%	0.0%	-0.2%	0.1%	0.1%	0.4%	0.0%	0.2%	-0.2%	-0.1%	0.0%	0.0%	0.0%
GS<50 kW	-0.4%	0.0%	-0.3%	0.2%	0.1%	0.4%	0.0%	0.3%	-0.2%	-0.1%	0.0%	0.0%	0.0%
GS>50, Regular	-0.3%	0.0%	-5.4%	0.1%	0.6%	0.3%	0.0%	5.9%	-0.1%	-0.7%	0.0%	0.0%	0.0%
GS>50, Intermediate	0.0%	0.3%	-5.1%			0.1%	-0.4%	5.8%			0.0%	0.0%	0.0%
Large Use	-0.5%	0.2%	-0.5%	-0.1%	0.1%	0.5%	-0.3%	0.5%	0.1%	-0.1%	0.0%	0.0%	0.0%
LUDA				0.2%	0.4%				-0.2%		0.0%	0.0%	0.0%
Street Light	-0.1%	0.1%	-2.6%	0.1%	0.4%	0.2%	-0.1%	3.2%	-0.2%	-0.5%	0.0%	0.0%	0.0%
Sentinel Light			-0.2%	0.1%	0.1%			0.2%	-0.2%	-0.1%	0.0%	0.0%	0.0%
USL	-0.3%	0.0%	-0.2%	0.1%	0.0%	0.3%	0.0%	0.2%	-0.1%	0.0%	0.0%	0.0%	0.0%

2
3

4 b) The consolidation of Group 1 rate riders would result in a redistribution of costs across rate zones, leading to cross-subsidization.
 5 Tables 2-5 indicate that customers in certain zones would experience higher rate riders, while others would experience lower rate
 6 riders as the rates consolidate to the Alectra-wide level. The impact of the consolidation of Group 1 rate riders are reflected in Table
 7 10, where the 2027 bill impacts are presented. The customers in BRZ and GRZ would experience a lower bill impact in 2027 when
 8 Group 1 DVA balances are disposed of on a consolidated Alectra Utilities basis rather than on a legacy rate zone basis. In contrast,
 9 customers in ERZ, HRZ, and PRZ would experience higher bill impacts in 2027 under the consolidated approach.

1 **RESPONSES TO ONTARIO ENERGY BOARD STAFF INTERROGATORIES**

2

3 **9-Staff-296**

4

5 **Audited Financial Statements**

6 **Ref 1: Alectra_Updated Evidence 20260311 / Attachment 1-13 – 2025 Audited**

7 **Financial Statements / Note 6 / p. 19 (pdf p. 23)**

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

9

10 **Preamble:**

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

	2025		
(\$M)	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

13

14 **Question(s):**

15

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

17

18 **RESPONSE:**

19

20 a) Please see the reconciliation below and the related explanations for each variance:

1 **Table 1 - Reconciliation**

(\$M)	2025		
	Cost	Accum. Dep.	NBV
Ref 1 (Consolidated Financial Statements of Alectra Utilities Corporation)	6,266	1,446	4,820
Less: Balances relating to Solar Sunbelt Partnership and RFSP (Item 1)	(147)	(88)	(59)
Add: Balances relating to intangible assets (Item 2)	351	159	192
Add: Balances relating to customer contributions (deferred revenue) (Item 3)	(1,116)	(142)	(974)
Less: OMS Impairment (Item 4)	(3)	(1)	(2)
Less: Regulatory Adjustments (Item 5)	(15)	(5)	(10)
(Ref 2) Appendix 2-BA	5,336	1,369	3,967

2 *Differences might exist due to rounding

3

4 Item 1: Reference 1 relates to the consolidated financial statements of Alectra Utilities
5 Corporation. As noted in the same document under Note 1 (PDF page 12), the fixed assets
6 of solar divisions, including Ring Fenced Solar Portfolio and Solar Sunbelt General
7 Partnership, are incorporated into the consolidated amounts presented in the Financial
8 Statements.

9

10 Item 2: Reference 1 relates to Note 6 of the Financial Statements, which includes only
11 Property, Plant and Equipment and Right of Use Assets. Alectra's Fixed assets also include
12 Intangible Assets as presented in note 7 (PDF page 25) of the financial statements.

13

14 Item 3: Alectra's Fixed assets also include Deferred Revenue, as presented in Note 20 (PDF
15 page 41) of the financial statements.

1 Item 4: Alectra recorded an impairment of the OMS for MIFRS purposes, as the system was
2 deployed in only two of the intended five rate zones.

3

4 Item 5: Regulatory adjustments represent adjustments made during the year to defer fixed
5 asset balances based on approved OEB deferral accounts balances for MIFRS reporting.

6 These balances relate to accounts 1557, 1531 and 1522.

1 **RESPONSES TO CONSUMERS COUNCIL OF CANADA INTERROGATORIES**

2

3 **U-CCC-1**

4

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

6 **Evidence Update – Year End 2025 Group 2 DVA Balances**

7

8 **Preamble:**

9

10 Alectra proposes to dispose of the actual Group 2 balances as of December 31, 2025, and
11 forecast balances for 2026.

12

13 **Question(s):**

14

15 Please provide a single table that shows the Group 2 disposition amounts based on: (i) 2025
16 year-end actual balances; and (ii) 2026 year-end forecast balances.

17

18 **RESPONSE:**

19

20 Table 1 summarizes the Group 2 disposition amounts, based on (i) actual balances as of
21 December 31, 2025 and (ii) forecast balances as of December 31, 2026. The actual year-
22 end balance for 2025 is \$41.3MM (principal + carrying charges) and the forecast for 2026 is
23 \$1.3MM (principal + carrying charges) for a total proposed balance for disposition of
24 \$42.6MM.

1 **Table 1 - Group 2 disposition balances as of December 31, 2025 and forecast balances for 2026**

Group 2 DVAs	Principal	Carrying	Total	Principal	Carrying	Total	Principal	Carrying	Total
	Balance	Charge	Balance	Balance	Charge	Balance	Balance	Charge	Balance
	as of	as of	as of	Forecast	Forecast	Forecast	as of	as of	as of
	December 31,	December	December	for 2026	for 2026	for 2026	December	December	December
	2025	31, 2025	31, 2025				31, 2026	31, 2026	31, 2026
1508 - Energy East Consultation Costs	0.1	0.0	0.2	-	0.0	0.0	0.1	0.0	0.2
1508 - OEB Cost Assessment Variance	17.5	2.0	19.5	3.3	0.5	3.8	20.8	2.6	23.4
1508 - Other Post-Employment Benefit Deferral Account	(11.2)	-	(11.2)	-	-	-	(11.2)	-	(11.2)
1508 - OPEB Forecast Cash versus Forecast Accrual Differential Deferral Account	1.5	-	1.5	-	-	-	1.5	-	1.5
1508 - CGAAP-CWIP Differential Deferral Account	(0.2)	0.1	(0.1)	-	(0.0)	(0.0)	(0.2)	0.1	(0.1)
1508 - Hydro-One Charges	0.1	0.0	0.1	(0.1)	-	(0.1)	(0.0)	0.0	0.0
1508 - Pole Attachment Revenue Variance	(17.3)	(2.1)	(19.4)	(2.5)	(0.5)	(3.0)	(19.8)	(2.6)	(22.4)
1508 - Capitalization Policy	(31.0)	-	(31.0)	(6.5)	-	(6.5)	(37.4)	-	(37.4)
1508 - Incremental Capital Module	0.7	(3.1)	(2.3)	(0.2)	(0.8)	(1.0)	0.6	(3.9)	(3.3)
1508 - Long-term Load Mitigation	0.0	0.0	0.0	-	0.0	0.0	0.0	0.0	0.0
1508 - Collection of Account Charge-Related Lost Revenue	15.6	1.7	17.3	2.4	0.5	2.8	18.0	2.2	20.2
1508 - GOCA Variance Account	7.4	0.4	7.8	2.1	0.2	2.3	9.4	0.7	10.1
1508 - LEAP Emergency Financial Assistance Funding Deferral Account	2.1	0.1	2.2	1.1	0.1	1.2	3.2	0.1	3.4
1511 Incremental Cloud Computing Implementation Costs	1.8	0.1	1.9	(0.0)	0.0	0.0	1.8	0.1	1.9
1518 Retail Cost Variance Account (RCVA) Retail	0.6	0.3	0.9	(0.1)	0.0	(0.1)	0.5	0.3	0.8

Group 2 DVAs	Principal	Carrying	Total	Principal	Carrying	Total	Principal	Carrying	Total
	Balance	Charge	Balance	Balance	Charge	Balance	Balance	Charge	Balance
	as of	as of	as of	Forecast	Forecast	Forecast	as of	as of	as of
	December 31,	December	December	for 2026	for 2026	for 2026	December	December	December
	2025	31, 2025	31, 2025				31, 2026	31, 2026	31, 2026
1548 RCVA STR	0.3	0.1	0.4	(0.0)	0.0	0.0	0.3	0.1	0.4
1522 - Pension and OPEB Forecast Accrual versus Actual Cash Payments Differential Tracking Account	-	(1.6)	(1.6)	-	(0.4)	(0.4)	-	(2.0)	(2.0)
1531 Renewable Connection Capital Deferral Account	-	-	-	-	-	-	-	-	-
1532 Renewable Connection OM&A Deferral Account	0.1	0.0	0.1	0.0	0.0	0.0	0.1	0.0	0.1
1533 Renewable Generation Connection Funding Adder Deferral Account	-	0.0	0.0	-	-	-	-	0.0	0.0
1535 Smart Grid OM&A Deferral Account	2.7	0.6	3.4	-	0.1	0.1	2.7	0.7	3.4
1536 Smart Grid Funding Adder Deferral Account	0.0	(0.0)	(0.0)	-	0.0	0.0	0.0	(0.0)	(0.0)
1555 Smart Meter Capital and Recovery Offset Variance Account, Sub-account Stranded Meter Costs	(0.2)	0.4	0.2	(0.0)	(0.0)	(0.1)	(0.2)	0.4	0.1
1557 Meter Cost Deferral Account	10.0	-	10.0	1.3	-	1.3	11.3	-	11.3
1568 Lost Revenue Adjustment Mechanism Variance Account	0.0	0.0	0.0	-	-	-	0.0	0.0	0.0
1592 PILs and Tax Variance for 2006 and Subsequent Years, Sub-account - PILs and Tax Variances CCA Changes	(35.9)	(5.4)	(41.3)	(0.9)	(1.0)	(1.9)	(36.7)	(6.4)	(43.1)
Total Balance	(35.0)	(6.3)	(41.3)	(0.0)	(1.3)	(1.3)	(35.1)	(7.5)	(42.6)

1 *Differences might exist due to rounding