

April 24, 2026

**VIA RESS AND EMAIL**

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

Dear Mr. Murray:

**Re: EB-2025-0297 Application by Ontario Power Generation Inc. and DNNP LP by its general partner, DNNP GP Inc., (together, the “Applicants”) for an order or orders relating to payment amounts for prescribed generating facilities (the “Application”) – Interrogatory Responses Batch 3**

***Interrogatory Responses***

Further to the Applicants’ earlier submissions on April 22, 2026, OPG is filing the third batch of interrogatory responses. The Applicants responses are sorted by exhibit reference and, within each exhibit, referenced by party.

Consistent with Procedural Order 3, this submission includes responses to interrogatories submitted by Mr. Pinto. However, as Mr. Pinto did not reference any of the Applicants’ pre-filed evidence the Applicants responses are grouped into exhibit F3 and referenced by the party.

Consistent with the OEB’s decision on confidentiality dated April 13, 2026, the Applicants have also filed the following documents:

- a. an updated redacted copy of Ex. B-1-1 for the public record to address redaction errors (Item #3)
- b. an updated unredacted copy of Ex. H-1-1, Attachment 3 for the public record (Item #8b)
- c. an updated unredacted copy of the business case summary located at Ex. D1-1-2, Attachment 1, Tab 17 for the public record (Item #10)
- d. an updated unredacted copy of the business case summary located at Ex. D2-1-3, Attachment 1, Tab 4 for the public record to address redaction errors (Item #11)
- e. an updated redacted copy of Ex. D2-4-8, Attachment 1 to the public record to address that it is no longer seeking to redact the LCOE (Item #19) and have corrected the labelling for this item.

The Applicants have submitted these documents through their counsel’s SharePoint site and will also submit these documents through the Regulatory Electronic Submissions System. These materials will also be made available on OPG’s website at [www.opg.com](http://www.opg.com). An index of interrogatory responses included in this batch is provided in Attachment 1.

As a reminder, and for the reasons explained in the Applicants letter from April 22, 2026, the responses to interrogatories Ex. L-B1-SEC-028, L-F4-SEC-198, Ex. L-F4-CCC-091 and Ex. L-H1-SEC-207 will be filed by May 20th, 2026, a week prior to the scheduled EB-2025-0297 Technical Conference.

### ***Refusals***

Pursuant to Procedural Order No. 2 (p. 5), Attachment 2 provides a table specifying which interrogatories the Applicants refused to respond to, and the reason for refusal. This Attachment has been updated, since originally submitted on April 22, 2026, to incorporate refusals pertaining to Mr. Pinto's interrogatories and make a correction to the refusal reason in Ex. L-A1-Staff-275 b).

### ***Confidentiality***

Certain documents within the application contain confidential information. Under separate cover, and in accordance with the Ontario Energy Board's *Rules of Practice and Procedure and Practice Direction on Confidential Filings*, OPG requests confidential treatment of this information.

Certain documents are marked as confidential, but the redacted public versions filed with the interrogatory responses are not confidential.

Should the OEB require any further information or clarification, please do not hesitate to let me know.

Respectfully submitted,

A handwritten signature in black ink that reads "A. Brown". The signature is written in a cursive, flowing style.

Andrea Brown

cc:

Aimee Collier (OPG) via e-mail

Charles Keizer (Torys LLP) via e-mail

**Attachment 1 – Interrogatory Responses Filed in Batch 3**

Ex. L-A1-CCC-001	Ex. L-C1-SEC-038	Ex. L-D2-ED-008
Ex. L-A1-CCC-009	Ex. L-C1-SEC-039	Ex. L-D2-OAPPA-006
Ex. L-A1-CCC-010	Ex. L-C1-SEC-040	Ex. L-D2-PWU-004
Ex. L-A1-CCC-012	Ex. L-C1-Staff-028	Ex. L-D2-SEC-056
Ex. L-A1-EP-001	Ex. L-C1-Staff-029	Ex. L-D2-SEC-064
Ex. L-A1-SEC-001	Ex. L-C1-Staff-032	Ex. L-D2-SEC-073
Ex. L-A1-SEC-002	Ex. L-C1-Staff-033	Ex. L-D2-SEC-074
Ex. L-A1-SEC-004	Ex. L-C1-Staff-034	Ex. L-D2-SEC-075
Ex. L-A1-SEC-006	Ex. L-C1-Staff-035	Ex. L-D2-SEC-076
Ex. L-A1-SEC-007	Ex. L-C1-Staff-054	Ex. L-D2-SEC-078
Ex. L-A1-SEC-008	Ex. L-D1-Staff-061	Ex. L-D2-SEC-086
Ex. L-A1-SEC-014	Ex. L-D2-AMPCO-023	Ex. L-D2-SEC-088
Ex. L-A1-Staff-001	Ex. L-D2-AMPCO-029	Ex. L-D2-SEC-097
Ex. L-A1-Staff-272	Ex. L-D2-AMPCO-033	Ex. L-D2-SEC-098
Ex. L-A1-Staff-275	Ex. L-D2-AMPCO-051	Ex. L-D2-SEC-099
Ex. L-A1-Staff-285	Ex. L-D2-AMPCO-052	Ex. L-D2-SEC-103
Ex. L-A1-Staff-293	Ex. L-D2-AMPCO-056	Ex. L-D2-SEC-107
Ex. L-A2-CCC-017	Ex. L-D2-AMPCO-066	Ex. L-D2-SEC-110
Ex. L-A2-Staff-016	Ex. L-D2-AMPCO-076	Ex. L-D2-SEC-115
Ex. L-B1-CCC-019	Ex. L-D2-AMPCO-086	Ex. L-D2-SEC-117
Ex. L-B1-Staff-020	Ex. L-D2-CCC-041	Ex. L-D2-Staff-081
Ex. L-C1-CCC-020	Ex. L-D2-CCC-042	Ex. L-D2-Staff-083
Ex. L-C1-CCC-026	Ex. L-D2-CCC-048	Ex. L-D2-Staff-089
Ex. L-C1-CCC-031	Ex. L-D2-CCC-050	Ex. L-D2-Staff-093
Ex. L-C1-CCC-033	Ex. L-D2-CCC-051	Ex. L-D2-Staff-118
Ex. L-C1-CCC-035	Ex. L-D2-CCC-055	Ex. L-D3-CCC-060
Ex. L-C1-CCC-036	Ex. L-D2-CCC-058	Ex. L-D3-SEC-120

Ex. L-D3-SEC-123	Ex. L-F2-Staff-213	Ex. L-F4-SEC-196
Ex. L-E1-SEC-130	Ex. L-F2-Staff-215	Ex. L-F4-SEC-199
Ex. L-E1-Staff-150	Ex. L-F3-Pinto-001	Ex. L-F4-Staff-194
Ex. L-E2-SEC-137	Ex. L-F3-Pinto-002	Ex. L-F4-Staff-221
Ex. L-E2-SEC-138	Ex. L-F3-Pinto-003	Ex. L-F4-Staff-223
Ex. L-E2-Staff-153	Ex. L-F3-Pinto-004	Ex. L-F4-Staff-235
Ex. L-E2-VECC-010	Ex. L-F3-Pinto-005	Ex. L-F4-Staff-228
Ex. L-F1-SEC-151	Ex. L-F3-Pinto-006	Ex. L-F4-Staff-232
Ex. L-F1-SEC-152	Ex. L-F3-SEC-172	Ex. L-F4-Staff-234
Ex. L-F1-Staff-162	Ex. L-F3-SEC-179	Ex. L-F4-SUP-017
Ex. L-F1-Staff-170	Ex. L-F3-SEC-183	Ex. L-F4-SUP-023
Ex. L-F1-Staff-171	Ex. L-F4-AMPCO-110	Ex. L-F4-SUP-024
Ex. L-F2-AMPCO-104	Ex. L-F4-AMPCO-111	Ex. L-F4-SUP-026
Ex. L-F2-CCC-071	Ex. L-F4-AMPCO-113	L-G1-SEC-201
Ex. L-F2-CCC-073	Ex. L-F4-AMPCO-114	L-G2-CCC-097
Ex. L-F2-CCC-074	Ex. L-F4-AMPCO-115	L-G2-Staff-244
Ex. L-F2-CCC-077	Ex. L-F4-AMPCO-116	L-G2-Staff-245
Ex. L-F2-CCC-078	Ex. L-F4-AMPCO-122	Ex. L-H1-CCC-105
Ex. L-F2-CCC-079	Ex. L-F4-CCC-083	Ex. L-H1-SEC-204
Ex. L-F2-SEC-160	Ex. L-F4-CCC-084	Ex. L-H1-SEC-208
Ex. L-F2-SEC-161	Ex. L-F4-CCC-085	Ex. L-H1-SEC-213
Ex. L-F2-SEC-166	Ex. L-F4-CCC-087	Ex. L-H1-Staff-055
Ex. L-F2-SEC-169	Ex. L-F4-CCC-088	Ex. L-H1-Staff-139
Ex. L-F2-SEC-170	Ex. L-F4-CCC-093	Ex. L-H1-Staff-257
Ex. L-F2-SEC-171	Ex. L-F4-SEC-184	Ex. L-H1-Staff-260
Ex. L-F2-Staff-178	Ex. L-F4-SEC-187	Ex. L-H1-Staff-261
Ex. L-F2-Staff-209	Ex. L-F4-SEC-192	Ex. L-I1-Staff-268
Ex. L-F2-Staff-211	Ex. L-F4-SEC-194	

**Attachment 2**  
**EB-2025-0297**  
**Table 1- Refusals**

IR#	Questions	Response
A1- AMPCO-003	Please provide a list and summary of all Third-Party reviews, assessments or audits undertaken over the past 5 years related to material aspects of OPG's regulated business.	This question is overly broad and therefore OPG declines to answer on the basis of relevance. OPG interprets the question as seeking information on all third-party reviews, assessments or audits undertaken over the past 5 years. OPG undertakes a wide range of third-party reviews and generates a large quantity of documents that may be captured by the question asked in this interrogatory that are not relevant to this Application. If the question was refined to reference specific materials relating to an issue on the approved Issues List, OPG could further consider the request and search for any such potentially relevant materials.
D1- AMPCO-012	<p>a) Page 2: Please provide the written representation provided by OPG to the OAGO on October 3, 2024.</p> <p>c) Page 12: Please provide copies of the sample Enterprise Project Portfolio Performance reports that OPG provided to the OAGO</p> <p>d) Page 15: Please provide a sample of a project status report provided at a Level 1 meeting.</p>	<p>a) These representations were created solely for the purpose of responding to the OAGO and are "working papers" under section 19 of the Auditor General Act, RSO 1990, c A.35. They are therefore privileged and cannot be produced. Refer to Ex. L-D1-AMPCO-011 (a). In any event, revisiting representations made to the OAGO that were part of a separate and independent statutory process is outside the scope of this proceeding.</p> <p>c) and d) Revisiting materials requested by and submitted to the OAGO in a separate and independent statutory process is beyond the scope of this proceeding. Refer to Ex. L-D1-AMPCO-11, part (a).</p>
D1-AMPCO-13	<p>c) Please file all Project Close Out Reports for completed projects in Table 1.</p> <p>d) Please file all Post Implementation Reviews (PIRs) for completed projects in Table 1.</p>	<p>In responding to parts (c) to (d) of this interrogatory, OPG has not provided additional documentation beyond what is already on the record for the following projects, as all amounts associated with these projects were reviewed and approved by the OEB in EB-2023-0336<sup>1</sup>:</p> <ul style="list-style-type: none"> <li>• Project #80543 Sir Adam Beck Pump GS – Reservoir Refurbishment</li> <li>• Project #80649 Sir Adam Beck 1 GS – G10 Major Overhaul &amp; Upgrade</li> <li>• Project #80851 DeCew Falls 2 GS – G2 Overhaul &amp; Upgrade</li> <li>• Project #82777 Sir Adam Beck 1 GS – Unit G5 Upgrade</li> </ul>

IR#	Questions	Response
D1-AMPCO-016 b) and c)	<p>b) Please provide copies of all Project Over Variance Reports or Superceding Business Cases for the five projects that are not on the record.</p> <p>c) Please provide all Change Control Forms (CCFs) that correspond to the following project change categories at reference #2: Estimate, Execution Performance, Front End Planning, Project Management and Resources.</p>	<p>As indicated in the Note 1 to the chart above, all amounts associated with Project #80649 and Project #82777 were reviewed and approved by the OEB in EB-2023-0336.1 As such, a review of these projects is not within the scope of this proceeding and therefore, OPG declines to provide the requested information in part (b) and (c) of this interrogatory related to these projects.</p> <p>c) Refer to Chart 3 below for the 10 largest CCFs applicable to the relevant projects identified in part (a). OPG declines to provide further CCFs on the basis that this request is overly broad and solicits immaterial information. OPG also notes that the categories of CCFs referenced in this interrogatory are no longer applicable under the current project governance model.</p>
D1-AMPCO-019	Please recast Table 2 on the basis of budget amounts for each of the years 2016 to 2024.	<p>OPG is unclear as to what is mean by budget amounts as this is not a term that is consistently used in the OEB’s Filing Requirements. OPG notes that there are no OEB-approved amounts for the years in questions, and declines to provide any internal budget information on the basis that this request goes beyond the scope of the OEB’s current Filing Requirements, which were subject to extensive consultation in EB-2024-0136 with the “aim to address evolving regulatory landscape <i>[and] incorporate lessons learned from past proceedings.</i>”<sup>1</sup> (emphasis added)</p> <p>In accordance with the Filing Requirements, OPG has provided detailed evidence reconciling historical Tier 1 (i.e. \$30 million or greater) capital project budgets with actuals. For all Tier 1 projects, summary level information is provided in Ex. D1-1-2, Table 1, and Business Case Summaries are provided in Ex. D1-1-2, Attachment 1. A discussion of these projects organized, by region, as well as by their stage in the project life cycle, is also provided in Ex. D1-1-2, Sections 3.1 and 3.2.</p>

IR#	Questions	Response
D2-AMPCO-023 a), b) and c)	<p>a) With respect to the development of the 2025-2031 Business Plan at A2-2-1 Attachment 1, please provide the number of iterations that were undertaken.</p> <p>b) Please complete the following Table for each iteration:</p> <p>c) Please provide the same table in part (a) for OM&amp;A.</p>	<p>a) b) and c) OPG declines to provide the requested information on the basis of relevance. OPG's 2025-2031 Business Plan (Ex. A2-2-1, Attachment 1) has been filed with the Application, accompanied by extensive pre-filed evidence substantiating the proposed investments outlined in the plan. Interested parties may examine these investments, their formulation, rationale, and the consequences of OPG's decisions via written and oral discovery. Iteration or drafts of the business plan, including inputs into the business plan, represent preliminary work products and, as such, details pertaining to these iterations are not relevant to the evaluation of the Applicants' final proposals.</p>
D2- AMPCO-033 b)	<p>b) For all of the projects in Tables 1a and 1b with Project Variances &gt;10% compared to Total Project Cost in EB-2020-0290, please provide all Change Control Forms (CCFs) that correspond to the following change categories at reference #2: Estimate, Execution Performance, Front End Planning, Project Management and Resources.</p>	<p>b) Refer to Attachment 1 (confidential) for a list of the 10 largest CCFs by dollar amount related to projects in the clarified Reference 1, and mapped to the referenced categories where possible, as change categories have been updated since EB-2020-0290 as per Attachment 12. These CCFs are provided in Attachments 2-11 (confidential). OPG declines to provide further CCFs on the basis that this request is overly broad and solicits immaterial information.</p>
D2-AMPCO-073 a) and b)	<p>a) Please provide the materials provided to OPG's Board of Directors that resulted in the November 2021 OPG Board of Directors' decision to proceed with the capital project.</p> <p>b) Please provide any documentation provided by OPG's Board of Directors regarding its approval of the project.</p>	<p>a) and b) The Applicants decline to provide the requested information on the basis of relevance. This interrogatory seeks prior OPG's Board of Directors materials and documentation of the decision made to proceed with the capital project. These documents have been superseded by the Release Quality Estimate provided at Ex. D2-4-8, Attachment 1 and are not relevant to any issue in this proceeding.</p>
F1-AMPCO-092	<p>With respect to the overhaul projects planned over the 2027-2031 period, please complete the following Table:</p>	<p>OPG declines to provide the requested information for the outer years of the period (i.e., 2028-2031) as this information is not relevant under the proposed regulated hydroelectric rate-setting methodology (Ex. A1-3-2, Section 2.0). Outside of the C-factor which relies on a five-year forecast of capital related revenue requirement, OPG's proposed hydroelectric rate-setting methodology is based on a cost of service review of the 2027</p>

IR#	Questions	Response
		test-year (Ex. A1-3-2, Section 2.2). Beyond the 2027 test year, regulated hydroelectric revenue will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3.
F1-AMPCO-096 a) and b)	<p>a) With respect to planned outages over the 2016-2024 period, please provide the forecast percentage allocated to the Eastern Region, Niagara Region and Western Region.</p> <p>b) With respect to planned outages over the 2025-2031 period, please provide the forecast percentage allocated to the Eastern Region, Niagara Region and Western Region.</p>	<p>a) Refer to Ex. F1-1-1, p. 23 for a breakdown of the 2016-2024 actual planned outages for the regulated hydroelectric facilities by region. OPG notes that there are no OEB-approved amounts for the years in questions, and declines to provide any internal forecasts on the basis that this request goes beyond the scope of the OEB’s current Filing Requirements, which were subject to extensive consultation in EB-2024-0136 with the “aim to address evolving regulatory landscape <i>[and] incorporate lessons learned from past proceedings.</i>”<sup>1</sup> (emphasis added)</p> <p>b) Percentage allocation of planned outages for the regulated hydroelectric facilities by Region for 2025 (actuals) and 2026-2027 (forecast) are presented in Chart 1. OPG declines to provide 2028-2031 forecast outage data for the same reasons as outlined in Ex. L-A1-SEC-011, part (a).</p>
F1- AMPCO-102 a)	<p>a) Please add the following column to Table 2:</p> <ul style="list-style-type: none"> <li>i. Total Project Cost at time of EB-2020-0290</li> <li>ii. Final Completion Date at time of EB-2020-0290.</li> </ul>	OPG declines to provide the requested information on the basis of lack of clarity and relevance. Hydroelectric OM&A projects were not within scope in EB-2020-0290 and did not form the basis for setting payment amounts for the current 2022-2026 term. In addition, OPG notes that all but five projects in Ex. F1-3-3 Table 2 are identified as completed before 2027, and therefore do not form part of the 2027 test year revenue requirement that is within the scope of this proceeding.
F4 -AMPCO-113	Please provide Appendix 2-K on a Plan basis for each of the years 2020 -2031 and include the adjustments in F4-AMPCO-110 part (b) to part (d).	For the forecast years, the plan is outlined in the Application. For the historical years, OPG notes that there are no OEB-approved amounts, and declines to provide any internal budget information for these years on the basis that this request goes beyond the scope of the OEB’s current Filing Requirements, which were subject to extensive consultation in EB-2024-0136 with the “aim to address evolving regulatory landscape <i>[and] incorporate lessons learned from past proceedings.</i> ” <sup>1</sup> (emphasis added)

IR#	Questions	Response
		In accordance with the Filing Requirements, OPG has provided in section 6 and Attachment 1 of the referenced evidence details of the 2020-2031 compensation information for employees working at and supporting OPG's regulated facilities and the DNNP facilities.
A1-CCC-002	Please provide a detailed list of potential new hydroelectric and nuclear generation options that OPG is currently evaluating. As part of the response, please provide any preliminary cost estimates, expected generation capacity, and a discussion of the status of OPG's work on these potential projects.	OPG declines to provide the requested information on the basis of relevance. This interrogatory seeks information on potential future new hydroelectric and nuclear generation options. Such potential new options are not relevant to this Application and would not assist in deciding any issue on the approved Issues List in this Application.
A1-CCC-006	Please provide the labour and non-labour weightings based on OPG's specific weighting of these factors instead of an industry average.	<p><i>This response was prepared by London Economics International LLC ("LEI")</i></p> <p>LEI did not conduct such a calculation. And such a calculation for the inflation factor would not be appropriate. One of the most important criteria for evaluating the inflation factor (as noted on slide 10 of the inflation factor report) is that it should be exogenous to the utility. Use of industry weights ensures an exogenous inflation factor that is representative of industry conditions and will provide incentives to the regulated firm consistent with the theoretical underpinnings of incentive ratemaking and an index-based formula.</p>
A1-CCC-008 a) b) and f)	<p>a) Please provide a list of the peers used in the TCB study.</p> <p>b) Please provide a comparison of the peers used in the TCB study relative to the TFP study.</p> <p>f) Please provide the categories of sustaining capability investments (and the total costs of those investments for each year during the study period) that were included in the OM&amp;A + SC analysis for</p>	<p>a) LEI cannot accommodate this request because this data is subject to an NDA between EUCG and LEI.</p> <p>b) LEI cannot accommodate this request because this data is subject to an NDA between EUCG and LEI, and creating a comparison may allow for release of identifiable data tied to a specific company in the EUCG dataset, violating the NDA.</p> <p>f) LEI cannot accommodate this request because this data is subject to an NDA between EUCG and LEI. (See IR Response for further detail)</p>

IR#	Questions	Response
	<p>OPG. Please provide the percentage of the sustaining capital investments as a percentage of OPG's total hydroelectric capital investments for each year of the study period.</p>	
<p>A1-CCC-011 b) and c)</p>	<p>b) Please provide a table showing both the costs and benefits of SMR technology relative to other traditional forms of nuclear generation.</p> <p>c) Please provide the relevant reports, documents, and memos that explain the initial decision to move forward with the DNNP.</p>	<p>b) The DNNP forms part of the Province of Ontario's integrated energy plan ("IEP") which is the Government of Ontario's plan to ensure it can meet growing electricity needs for the period specified by the plan. As the OEB stated in EB-2020-0290:</p> <p style="padding-left: 40px;">The OEB's role in this proceeding is distinct from the IESO and the OEB is not the system planner. As such, the OEB does not have the mandate or authority to consider or adjudicate on analyses and proposals respecting generating asset mixes for the Ontario electricity market in this proceeding.<sup>1</sup></p> <p>Therefore, it is not within the jurisdiction of the OEB to be the electricity system planner and consider alternatives to projects such as the DNNP forming part of the IEP. The OEB's jurisdiction is limited to considering the reasonableness and prudence of the costs of the project in question for purposes of establishing rates. As such, the question posed is not relevant to these proceedings.</p> <p>c) The applicants decline to provide the requested information on the basis of relevance, for the same reasons stated in part (b) above. In addition, this interrogatory seeks prior reports and documents developed for the project. These reports and documents have been superseded by the Release Quality Estimate provided at Ex. D2-4-8, Attachment 1 and they are not relevant to any issue in this proceeding.</p>

IR#	Questions	Response
A1-CCC-012 b)	b) Please file any agreements as between DNNP LP, OPG, CGF and BOF regarding the new nuclear facilities (including the Equity Commitment Agreements).	<p>The Applicants will not respond to the question posed on the basis of relevance. The agreements between OPG, CGF and BOF, in particular the Equity Commitment Agreement, relate to equity contribution and the relationship between those parties as equity contributors. Such matters are not within the OEB's jurisdiction to review as they do not relate to the expenditures made by DNNP LP forming part of the regulatory relief requested by DNNP LP as a regulated entity.</p> <p>Refer to Ex. L-A1-CCC-010 for copies of the agreements between OPG and DNNP LP with respect to the DNNP facilities.</p>
A2-CCC-016	Please explain whether, and if so how, OPG accounts for the costs and revenues that are associated with projects outside of Ontario in its revenue requirement. Please comment on the materiality of any such work outside of Ontario.	New nuclear work outside of Ontario occurs through OPG's unregulated affiliates. As this work is unregulated, OPG declines to comment on its materiality. Refer to Ex. L-G2-SEC-202 for an explanation of the treatment of the associated costs and revenues in this Application.
C1-CCC-020 a)	a) Please advise whether the Government of Ontario is explicitly aware of OPG's proposal to increase the equity thickness from 45% to 52% for the test period. If so, please explain how the government was informed of this proposal. As part of the response, please also discuss whether the Government of Ontario is aware of the bill impacts resulting directly from this change.	a) OPG declines to provide the requested information on the basis of relevance. This interrogatory seeks information on communications with the Province of Ontario that is not relevant to deciding any issue on the approved Issues List in this application.

IR#	Questions	Response
D2-CCC-045 a) and b)	<p>a) Please file the Levelized Cost of Electricity (LCOE) for the DRP. Please provide the detailed calculation and all underlying assumptions as part of the response.</p> <p>b) Please file the LCOE for the DRP inclusive of the \$2.6 billion cost of the Darlington Turbine Rotors Replacement Project (Project # 87807 &amp; 87811). Please provide the detailed calculation and all underlying assumptions as part of the response.</p>	<p>a) and b) For informational purposes, OPG has re-calculated the LCOE for the substantially completed DRP to be approximately 9 cents/kWh (2015\$). This recalculation includes the Darlington Turbine Rotor Replacement Project and other capital sustaining projects at Darlington identified in this Application.</p> <p>OPG declines to provide the underlying LCOE calculations on the basis that this information is not relevant to evaluating the issues that are within the scope of this proceeding. As noted in Ex. L-D2-SEC-090 and in EB-2016-0152, Ex. L-4.3-8-GEC-11, LCOE is used to consider the appropriate generation options to meet electricity demand in Ontario, a consideration that is within the purview of the Ministry of Energy and Mines, with support from the IESO. In accordance with this framework, OPG's position is that the LCOE is not relevant to the consideration of the prudence of the overall DRP cost and the effectiveness of the project's execution, in accordance with OEB approved Issues List for this proceeding.</p>
D2-CCC-054	<p>Please explain the implications of a later in-service date (i.e., expected end of 2030 in the current application and was expected at the end of 2028 in the previous proceeding) on the alternatives that OPG was considering as part of the technology selection process in 2021 (and prior to that). As part of the response, please advise whether assuming a longer timer to completion would have impacted the technology selection that was ultimately made.</p>	<p>The applicants decline to provide the requested information on the basis of relevance. This interrogatory seeks information on implications that would have resulted from a hypothetical later expected in-service date on considerations of alternatives for technology selection, all of which would be entirely dependent on assumptions that have no basis in fact.</p>
D2-CCC-055 b) c) d) and e)	<p>b) With respect to one of the success factors for the DNNP, the Project Charter states that the "total cost of generation [is] competitive in the Canadian energy market (carbon cost factored in)". Please provide the analysis that was originally completed, which compares the estimated cost of generation from the DNNP project to other nuclear and non-</p>	<p>b) The DNNP forms part of the Province of Ontario's integrated energy plan ("IEP") which is the Government of Ontario's plan to ensure it can meet growing electricity needs for the period specified by the plan. As the OEB stated in EB-2020-0290:</p> <p style="text-align: center;">The OEB's role in this proceeding is distinct from the IESO and the OEB is not the system</p>

IR#	Questions	Response
	<p>nuclear sources of electricity. If no such analysis was completed in advance of the Project Charter, please explain why. If OPG has received this type of analysis from the IESO, please provide the IESO's analysis on the record of the current proceeding.</p> <p>c) Please provide a table that compares the estimated total cost per MW and MWh of output for the four unit DNNP once fully operational to the estimated total cost per MW and MWh for Darlington (once fully operational after refurbishment), Pickering (once fully operational after refurbishment), and for any potential new nuclear stations (e.g., Wesleyville, etc.) that OPG is currently evaluating. Please also provide the same comparison on a levelized cost of electricity (LCOE) basis. Please provide all calculations and assumptions that underpin the comparison. If this analysis is not available, please explain why not.</p> <p>d) Please provide a table that compares the estimated total cost per MW and MWh of output of Unit 1 of the DNNP on a standalone basis to the estimated total cost per MW and MWh for Darlington (once fully operational after refurbishment), Pickering (once fully operational after refurbishment), and for any potential new nuclear stations (e.g., Wesleyville, etc.) that OPG is currently evaluating. Please also provide the same comparison on a levelized cost of electricity (LCOE) basis. Please provide all calculations and assumptions that underpin the comparison. If this analysis is not available, please explain why not.</p>	<p>planner. As such, the OEB does not have the mandate or authority to consider or adjudicate on analyses and proposals respecting generating asset mixes for the Ontario electricity market in this proceeding.<sup>1</sup></p> <p>Therefore, it is not within the jurisdiction of the OEB to be the system planner and consider economic alternatives to projects such as the DNNP forming part of the IEP. The OEB's jurisdiction is limited to considering the reasonableness and prudence of the costs of the project in question for purposes of establishing rebasing. As such, the question posed is not relevant to these proceedings.</p> <p>c) OPG declines to provide a response to the requests made. The projects in question are not comparable on a technical and cost basis. Wesleyville, in particular, is at a nascent stage and is in no way relevant to the application before the OEB. For purposes of \$/MW, since of the projects are unique to each other, it would be inappropriate to normalize for different project scopes since the comparison would be a fictionalized representation to what is planned. With respect to \$/MWh, LCOE is the appropriate measure of the total cost of the generating source per MWh of output. We have provided that below.</p> <p>d) The Applicants do not calculate LCOE for the DNNP on a single unit basis. They measure the LCOE for the DNNP on a four-unit basis to reflect the integrated nature of the project. It is inappropriate to compare the economics for a single DNNP unit relative to Darlington and Pickering which have the benefit of multi-unit cost efficiencies and operational characteristics and cannot be normalized for comparison purposes. Additionally, OPG would be unable to calculate the LCOE of the full Darlington or Pickering station as this would require multiple assumptions around a hypothetical project to build an equivalent greenfield asset in present terms, all of which would have no basis in fact.</p>

IR#	Questions	Response
	e) Please explain how the discontinuance of the federal carbon charge impacts the economic feasibility of the DNNP.	e) Refer to b).
E1-CCC-063 a) and b)	<p>a) Please provide the hydroelectric production forecast for the years 2028 to 2031.</p> <p>b) For each year from 2016 to 2031, please quantify the hydroelectric production lost or forecast to be lost as a result of planned outages.</p>	<p>a) The requested information is not relevant under the proposed regulated hydroelectric rate-setting framework for the reasons set out in Ex. L-A1-SEC-011, part a).</p> <p>b) Chart 1 below provides the requested information for years 2019-2024 (actual) and 2025-2027 (forecast). OPG did not begin tracking production lost due to planned outages until 2019 and is therefore unable to provide this information for 2016-2018. For the reasons set out in Ex. L-A1-SEC-011, part a), outage information beyond 2027 is not relevant under the proposed regulated hydroelectric rate-setting framework.</p>
F1-CCC-067 a)	a) Please provide the forecast hydroelectric Project OM&A budgets from 2028 to 2031.	a) OPG declines to provide the requested information for the outer years of the period (i.e., 2028-2031) as this information is not relevant under the proposed regulated hydroelectric rate-setting methodology (Ex. A1-3-2, Section 2.0). Outside of the C-factor, OPG's proposed hydroelectric rate-setting methodology is based on a detailed review of the 2027 test year (Ex. A1-3-2, Section 2.2). Beyond the 2027 test year, regulated hydroelectric revenue will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3.
G2-CCC-098 b)	b) What incentive, if any, does OPG have to maximize the net revenue impact of the Bruce lease on customers?	b) OPG applies Bruce Lease net revenues to the revenue requirement for OPG's prescribed nuclear assets in accordance with sections 6(9), 6(10) and 6(10.1) of O. Reg. 53/05 and the OEB's previous decisions and orders. To the extent the Bruce Lease net revenues are positive, applying them against OPG's nuclear revenue requirement reduces it. If the Bruce Lease net revenues are negative, their application to OPG's nuclear revenue requirement serves to increase it. This treatment was indicated in the OEB's EB-2007-0905 decision (EB-2007-0905, Decision with Reasons, November 3, 2008, p. 111) and continued in all subsequent OPG proceedings.

IR#	Questions	Response
		<p>A discussion of incentives, if any, to maximize the net revenue impact of the Bruce Lease is not relevant to the issues in this Application for the reasons set out in the OEB’s decision in EB-2007-0905 (EB-2007-0905, Decision with Reasons, November 3, 2008, pp. 99-112) where the OEB held, among other things, that the Bruce Lease is an unregulated commercial contract and that “[t]he Board has no authority to set or review the terms of the lease between OPG and Bruce Power” (p. 99).</p>
H1-CCC-101	<p>With respect to the Nuclear Development Variance Account, please provide the year-end 2024 balance associated with potential new nuclear generation facilities other than the DNNP and describe the activities that underpin these costs.</p>	<p>Refer to Ex. H1-1-1, Table 1, line 19, col. (c) for the year-end 2024 balance in the Nuclear Development Variance Account that is not related to the DNNP. For the reasons set out in Ex. L-H1-Staff-260 part b), OPG declines to describe the activities that underpin these costs.</p>
F1-CCMBC-011 a) and b)	<p>a) Does OPG agree that the vast majority of ratepayers, and in particular younger ratepayers, will never receive pensions and other benefits (if they receive pensions and other benefits at all) anywhere approaching the value of the pensions and other benefits described in this section that are allocated for OPG employees? If OPG does not agree with that statement, please provide evidence to support why OPG believes young ratepayers could expect to receive similar pensions and benefits to OPG employees.</p> <p>b) How would OPG convince young ratepayers just starting out in their careers that they should accept paying higher rates so that OPG employees can receive lucrative pensions and benefits that these ratepayers are unlikely to receive in their lifetimes?</p>	<p>a) and b) OPG declines to provide the requested response on the basis of speculation and relevance. With the assumptions and characterizations underlying parts a) and b) of this interrogatory, as well as the broad and general nature of the question, OPG is unable to comment and provide a meaningful or responsive answer that would be relevant. The question seeks information and comment regarding the future personal pension and benefits of ratepayers, particularly younger ratepayers. OPG does not have access to such information, and any such answer would be speculative as it would be entirely dependent on assumptions that have no basis in fact. Furthermore, OPG notes that matters relating to the individual pension and benefit arrangements of ratepayers are outside the scope of and irrelevant to this proceeding.</p>

IR#	Questions	Response
<p>A1-ED-001 b) c) and d)</p>	<p>b) Please provide a table comparing OPG's nuclear payments amounts with the average cost of electricity in Ontario (\$/MWh) over the past five years and forecast for the next five years.</p> <p>c) Please explain the delta between the nuclear payment amounts and the average cost of electricity in Ontario. If the nuclear payment amounts are higher, please explain whether and why this.</p> <p>d) If OPG were to adopt payment amounts for each nuclear generating station based on the costs attributable to each station, what would those be?</p>	<p>b) and c) The Application details the 2027-2031 proposed nuclear payment amounts in Ex. 11-3-1 and provides extensive evidence explaining and substantiating the underpinning costs and assumptions.</p> <p>Past nuclear payment amounts were approved by the OEB in prior proceedings and are not subject to reconsideration in this proceeding. Therefore, OPG declines to provide this information on the basis of relevance.</p> <p>Unlike OPG's payment amounts which are set by the OEB pursuant to its authority under section 78.1 of the Ontario Energy Board Act, 1998 and the requirements set out in Ontario Regulation 53/05, the average cost of electricity is derived using different methodologies and regulatory objectives (i.e., it reflects a composite of multiple pricing mechanisms, including market outcomes, regulated rates, long-term supply contracts, and policy-driven instruments). As a result, the requested comparison is not probative and does not assist the OEB in determining appropriate payment amounts under section 78.1.</p> <p>d) The hypothetical analysis requested by this interrogatory reflects a significant departure from the established approach and methodology for setting nuclear payment amounts that has been evaluated and approved by the OEB in numerous past proceedings. Furthermore, it is not compliant with the approach of setting a blended payment amount for the OPG nuclear facilities and the DNNP facilities, as required by O. Reg. 53/05, section 14(2)7. As such, the Applicants declines to provide the requested analysis on the basis of relevance and lack of probative value.</p>
<p>D0-ED-004 a)</p>	<p>a) We understand that OPG considers the Steam Generator Primary Moisture Separators Replacement Projects, the Darlington Unit 1 and 2 Generator Stator Rewind Project, and the Darlington Turbine Rotors Replacement Project to be distinct and separate from the Darlington</p>	<p>a) OPG declines to provide the requested information on the basis of relevance. This interrogatory seeks OPG's opinions on potential remedies and hypothetical alternatives to the scope of the Darlington Refurbishment Program and their corresponding impact thereon, all of which would be entirely dependent on assumptions that have no basis in fact.</p>

IR#	Questions	Response
	<p>Refurbishment project. However, if the OEB decides that some or all of these projects should have been anticipated and included in the Darlington Refurbishment Project, what appropriate remedies should be considered? For instance, should this be considered as an alleged cost overrun potentially relevant to the in-service additions to rate base? If not, how should this be considered and addressed as part of this proceeding?</p>	
<p>D1-ED-006 a) iii and v</p>	<p>a) iii) The approximate incremental nameplate capacity that could be achieved via a capital project that has been considered by OPG;</p> <p>v) Whether the capital project is proposed for the rate term, and if not, why not.</p>	<p>a) iii) OPG can only comment on the incremental capacity that it plans to achieve in respect of the projects included in this Application. Refer to Ex. L-F1-AMPCO-091 for refurbishment projects, Ex. L-F1-AMPCO-093 for redevelopment projects, and Ex. L-F1-AMPCO-094 for expansion projects.</p> <p>OPG declines to comment on projects that were considered but not pursued in its 2025-2031 Business Plan on the basis of relevance. Refer to Ex. L-D2-AMPCO-023 for more information.</p> <p>v) Refer to part iii.</p>
<p>D0-ED-007 a) and b)</p>	<p>a) Please provide a listing of the capital costs or operational costs forecast over the rate term relating to a potential new nuclear facility at Wesleyville, including those that are expected to be recorded in a deferral or variance account.</p> <p>b) Please provide any preliminary internal documentation describing the potential Wesleyville facility, including descriptions of the potential project, draft business cases, and reports to the OPG board regarding the potential project.</p>	<p>a) and b) OPG declines to provide the requested information as the referenced project does not form part of any requested approvals in this Application and is not relevant to deciding any issue on the approved Issues List in this Application</p>

IR#	Questions	Response
<p>D2-ED-009 a) and b)</p>	<p>a) Please provide any internal business case documentation on the Pickering Refurbishment Program and the Darlington New Nuclear Program.</p> <p>b) For each project, please provide the expected average cost of electricity (\$/MWh) therefrom, including all material costs (incl. allocated overheads, all capital costs, etc.). Please provide all calculations and a breakdown of the costs included therein.</p>	<p>a) This interrogatory seeks documents that have been superseded by the Release Quality Estimates and Board of Directors' approval memorandums provided at Ex. D2-3-8, Attachment 1 and Ex. D2-4-8, Attachment 1 for the PRP and the DNNP, respectively. OPG declines to provide the requested information on the basis of relevance. The Release Quality Estimate and Board of Directors' approval memorandums are the basis on which OPG is undertaking the work and the basis of the application before the OEB. Any previous internal business case documents are not relevant to evaluating the issues in this proceeding.</p> <p>To be helpful, OPG notes that additional documents related to the PRP and the DNNP have been filed with the following interrogatory responses: refer to Ex. L-D2-SEC-079, Attachment 1 for the PRP Feasibility Assessment Final Report, Ex. L-D2-Staff-106, Attachments 1 and 2 for the PRP Basis of Estimate and Basis of Schedule, and Ex. L-D2-Staff-117 for the DNNP Basis of Estimate.</p> <p>b) As per Ex. D2-3-8, Attachment 1, p. 4, the levelized cost of electricity ("LCOE") for the PRP has been projected at \$169/MWh (2024\$). A breakdown of the key underlying costs and assumptions is provided in Ex. D2-3-8, Attachment 1, pp. 14 and 16.</p> <p>As per Ex. D2-4-8, Attachment 1, p. 5, the LCOE for the four-unit DNNP has been projected at \$149/MWh (2024\$). A breakdown of the key underlying costs and assumptions is provided in Ex. D2-4-8, Attachment 1, pp. 14 and 16. As noted in the March 11, 2026 letter to the OEB, "[t]he Applicants submit that the assumptions underpinning the [DNNP] LCOE nevertheless continue to be confidential and commercially sensitive, the disclosure of which would prejudice future negotiations."</p> <p>OPG further notes that LCOE is a factor used to consider the appropriate generation options to meet electricity demand in Ontario, a consideration that is within the purview of the Minister of Energy and Mines with support from the IESO. In accordance with this framework, OPG's position is that the LCOE is not relevant to the consideration of the prudence of the project</p>

IR#	Questions	Response
		costs and the effectiveness of project execution, in accordance with OEB approved Issues List for this proceeding.
E1-ED-011 a)	a) For the last 10 years (actuals) and the next five years (forecast), please provide the total annual SBG (MWh and \$).	<p>a) The data for 2016 -2025 represents the actual regulated hydroelectric forgone production due to surplus baseload generation (“SBG”) conditions, and associated dollar amounts recorded in the Hydroelectric Surplus Baseload Generation Variance Account (“SBGVA”). The 2026 data is that which underpins the projected account additions provided at Ex. L-H1-Staff-260 Attachment 2, Table 2.</p> <p>Refer to Ex. E1-2-1, Attachment 1, Figure 1 for an outlook of the 2027-2031 foregone production due to SBG. OPG declines to forecast the additions to SBGVA over the 2027-2031 IR term as these amounts will be recorded in the SBGVA on an actual basis and will be brought forward for disposition in a future proceeding.</p>
E1-ED-016 a) i	<p>a. Please provide a table showing, for each year in the rate term:</p> <p>i) The hydro production forecast (MWh);</p>	a) i) For 2027 information, please refer to Ex. E-1-1-1, Table 2. For 2028-2031 see Ex. L-A1-SEC-011, part a).
C1-EP-005 b) and c)	<p>b) Did the Province of Ontario indicate to OPG that the current 45% equity 55% debt capital structure is inadequate?</p> <p>c) Please file any documents including presentations that were exchanged between the Province of Ontario and OPG regarding OPG’s capital structure.</p>	b) and c) OPG declines to provide the requested information on the basis of relevance. This interrogatory seeks information on communications with the Province of Ontario that is not relevant to deciding any issue on the approved Issues List in this application.
C1-EP-006 a) and b)	a) Did the Province of Ontario indicate to OPG that DNNP LP capital structure should be 100% equity?	a) and b) OPG declines to provide the requested information on the basis of relevance. This interrogatory seeks information on communications with the Province of Ontario that is not relevant to deciding any issue on the approved Issues List in this application.

IR#	Questions	Response
	b) Please file any documents including presentations that were exchanged between the Province of Ontario and OPG regarding DNNP LP capital structure.	
C1-EP-024 a) and b)	<p>a) When did the discussion of the findings and preliminary results take place?</p> <p>b) Did Concentric provide OPG with any documents or presentations of its preliminary findings? If the answer is yes, please file them. If the answer is no, please explain why not.</p>	<p>a) and b) The timing of the discussion of preliminary results is not relevant. Concentric did not provide OPG with a written document or presentation in this regard. Further, even if there was such a document (a draft of preliminary results), it would be irrelevant and privileged. The Application relies on Concentric's final report, setting out its scope of work, findings and opinions, which is what provides probative value for the OEB. The final report from Concentric has been filed with the Application at Ex. C1-1-1, Attachment 1.</p>
D1-MC-004 a) to e)	<p>a) Please describe the ownership structures for the following projects, including the percentage equity held by First Nation partners and the form of that equity (e.g., direct ownership, partnership, limited partnership, etc.):</p> <p>b) For each of the Projects please describe how the presence of First Nation equity affected</p> <p>c) For each of the Projects, please indicate whether OPG has assessed the impact of First Nation equity participation on (i) construction risk; (ii) schedule risk; (iii) cost overrun risk; and (iv) financing risk. If such assessments have been undertaken, please provide them or summarize them and please indicate whether OPG has assessed whether First Nation equity participation reduced, increased, or had no impact on such risks.</p>	<p>a) to e) OPG declines to respond to this interrogatory. The projects described in this interrogatory are not related to prescribed regulated assets and are therefore not in the scope of this proceeding.</p>

IR#	Questions	Response
	<p>d) For each of the Projects, please describe whether First Nation equity participation resulted in: (i) a reduction in the amount of capital required to be financed by OPG; and (ii) a reduction in the amount of capital included in OPG's rate base, and please quantify the impact of First Nation equity participation on the revenue requirement associated with each the Projects.</p> <p>e) Please indicate whether OPG has undertaken any analysis of the net ratepayer impact (positive, negative, or neutral) of First Nation equity participation for the Projects.</p>	
<p>D3-MC-006 a) to c)</p>	<p>a) Please describe procurement design alternatives for 2027-2031 to support local or First Nation rightsholder business participation.</p> <p>b) Please confirm consideration of:</p> <ul style="list-style-type: none"> <li>i. unbundling contracts;</li> <li>ii. minimum contract size thresholds;</li> <li>iii. requalification for local suppliers;</li> <li>iv. subcontracting transparency;</li> <li>v. local supplier outreach; or</li> <li>vi. category specific streams for site services, logistics, maintenance, monitoring.</li> </ul> <p>c) For each alternative in b): (i) describe the alternative; (ii) confirm adoption or provide reasons for not adopting the alternative; and (iv) provide any cost/schedule/safety/risk analysis.</p>	<p>a) to c) Please see Ex. F3-3-1, which describes OPG's procurement process that underpins expenditures made across the organization, including Section 7 of the exhibit entitled "Social License and Procurement". The procurement process that is and will be in effect is the relevant process to be considered in this Application. This interrogatory seeks information about other potential procurement design alternatives (and whether they have been or may in the future be considered) that would not assist the OEB in deciding any issue on the approved Issues List in this proceeding. OPG declines to respond further regarding alternative potential design options or considerations on the basis of relevance. For more information on procurement design alternatives, refer to Ex. L-F3-MC-011.</p>

IR#	Questions	Response
F3-MC-013 a) to d)	<p>a) Please confirm consideration of a procurement framework by 2026/2027-2031 for First Nation rightsholder participation near nuclear facilities.</p> <p>b) If yes to a), please describe:</p> <ul style="list-style-type: none"> <li>i. the status of that consideration;</li> <li>ii. any proposed timeline;</li> <li>iii. any internal approvals required; and</li> <li>iv. any reporting or tracking metrics.</li> </ul> <p>c) If no to a), please describe OPG's rationale for not considering such a procurement framework.</p> <p>d) Please identify any legal, operational, and/or safety considerations for such a framework.</p>	<p>a) to d) Refer to Ex. L-D3-MC-006, parts (a)-(c). OPG's procurement process is described in Ex. F3-3-1, including Section 7.0 entitled "Social License and Procurement".</p>
D2-OAPPA-007 a) b) and c)	<p>a) Please describe in detail, how the passive safety systems of the SMR function. Please confirm and detail redundancies, systems, shut down procedures, emergency procedures including containment and all necessary measures enabled, to prevent a melt-down of the reactors.</p> <p>b) Are there any "reactive" safety measures or systems? Please describe in detail if so.</p> <p>c) Please compare similarities and differences of the passive, and other, safety systems to known, existing Candu-reactor safety systems, including the requirement (or lack thereof) for a Vacuum Building.</p>	<p>a) b) and c) Nuclear safety is a matter for the Canadian Nuclear Safety Commission, and therefore the Applicants decline to provide the requested information on the basis of relevance. The information requested does not form part of any requested approvals in this application and is not relevant to deciding any issue on the approved Issues List in this application.</p>

IR#	Questions	Response
A1-SEC-001	Please provide a copy of all materials provided to OPG's Board of Directors for both the development and approval of the underlying 2027-2031 budgets included in the Application.	<p>The material sought by this interrogatory includes communication between OPG's management and its Board of Directors with respect to the development and approval of the 2027-2031 budgets included in the Application. OPG declines to provide these materials on the basis of relevance.</p> <p>The final 2027-2031 budgets, together with supporting explanations, are incorporated within the application, accompanied by OPG's 2025-2031 Business Plan (Ex. A2-2-1, Attachment 1) approved by OPG's Board of Directors. Interested parties may examine these budgets, their rationale, and the consequences of OPG's decisions via written and oral discovery. This does not depend on materials presented by management to the Board of Directors, as these materials do not form part of the Application. These materials do not enhance nor detract from the merits of the Application and would not assist the OEB in deciding the matters at issue on the Application.</p> <p>OPG notes that the same type of material was requested in EB-2010-0008. The OEB Panel in that proceeding decided that the requested material was not relevant, stating: "In the Board's view, these materials are not relevant to the determination of the issues before the Board in this proceeding. The Board will make its decision on the application and supporting materials filed by the applicant and the evidence of intervenors, all of which is subject to cross-examination."<sup>1</sup></p> <p>The requested material also includes privileged material, and this is a further basis on which OPG declines this request.</p>
A1-SEC-003	Please provide a copy of all third-party benchmarking analyses, studies, reports, and/or similar documents, undertaken for, by, or that include OPG, since 2021, that are not already included in this application, regarding any aspect that directly or indirectly relates to a material aspect	This question is overly broad and therefore OPG declines to answer on the basis of relevance. OPG interprets the question as seeking information on all third-party reviews, assessments or audits undertaken over the past 5 years. OPG undertakes a wide range of third-party reviews and generates a large quantity of documents that may be captured by the question asked in this interrogatory that are not relevant to this Application. If the question

IR#	Questions	Response
	of OPG's budget, or aspect of its regulated business.	was refined to reference specific materials relating to an issue on the approved Issues List, OPG could further consider the request and search for any such potentially relevant materials.
A1-SEC-012	Please provide a full table that shows the 2027 to 2031 hydroelectric total revenue requirement (including non-capital-related revenue requirements).	Outside of the C-factor which relies on a five-year forecast of capital related revenue requirement, OPG's proposed hydroelectric rate-setting methodology is based on a cost of service review of the 2027 test-year (Ex. A1-3-2, Section 2.2). Beyond the 2027 test year, regulated hydroelectric revenue would be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3. Accordingly, OPG has not filed annual hydroelectric revenue requirement forecasts beyond 2027, and declines to provide this information as it is not relevant under the proposed hydroelectric rate-setting framework.
A1-SEC-019 a)	a) [p.24] Please describe what analysis LEI did to ensure that there are no TFP trends in the data based on total MW of the generator. Please provide the TFP results if all generators with under 1,000 MW of capacity are excluded.	<p>a) LEI does not understand the first part of the question. As for the second part of the question, our TFP study methodology was intentionally designed to include as broad a peer group as possible, which is why, as noted on page 11 of the TFP report:</p> <p>"For this study, LEI expended significant effort reaching out directly to Canadian peers to try to obtain data, as there is no publicly available centralized source of data for Canadian hydroelectric companies. In an effort to expand the industry sample further, LEI also contacted several non-FERC jurisdictional US entities such as the New York Power Authority ("NYPA"), Southwestern Power Administration ("SWPA"), Tennessee Valley Authority ("TVA"), United States Bureau of Reclamation, and others. However, all Canadian hydroelectric companies and some of the larger non-FERC jurisdictional US entities that LEI contacted with data requests were not able or willing to provide their data in the disaggregated format and over the timeframe that LEI required for the TFP study. Nevertheless, LEI was able to add several US-based peers to the industry sample for a total of 21 firms (including OPG)."</p> <p>The request to rerun the analysis and provide TFP results for a subset of peers is not appropriate and would not constitute an industry TFP study,</p>

IR#	Questions	Response
		and thus would not be fit for purposes of calibrating the base productivity component of the X factor. Further, this request would take a non-trivial amount of time and effort to complete.
A1-SEC-022 a) c) and d)	<p>a) [p.17] Please provide the results of this benchmarking study if environmental and regulatory costs are included.</p> <p>c) [p. 21] Please provide the results of this benchmarking study if OM&amp;A prices are not included as an independent variable in the model.</p> <p>d) [p. 25] Please provide the actual cost (OM&amp;A and OM&amp;A+SC) per unit of output (MWh) of each of the plants included in the study (including the size of the plants, and whether they are OPG plants, other Canadian plants, or American plants, but no other identifying features).</p>	<p>a) This is a request to change the benchmarking models and rerun the analysis. LEI has not conducted this analysis and does not consider this request to be appropriate for a benchmarking study as it would not provide meaningful results. As noted on page 12 of the benchmarking report:</p> <p><i>“LEI excluded environmental and regulatory expenses because some utilities in the US, due to their local legislation and/or mandates, have included certain expenses that are not directly related to plant operations and are not typically the responsibility of utilities in other jurisdictions; including these expenses would make these US companies look less cost-efficient than their peers who are not required to pay such expenses.”</i></p> <p>Further, this request would take a non-trivial amount of time and effort to complete.</p> <p>c) This is a request to change the benchmarking models and rerun the analysis. LEI has not conducted this analysis and does not consider this request to be appropriate for a benchmarking study. As noted on page 21 of the benchmarking report:</p> <p><i>“The <b>OM&amp;A price</b> ... impact was not statistically significant, as indicated by the p-values. In other words, the results were not statistically different from the assumption that impacts of prices on costs were zero. However, prices are included in the model because economic theory and common sense dictate that the price of inputs should impact total costs. In that case, not controlling for the impact of prices could bias the estimates of the other variables’ impacts”</i></p> <p>Further, this request would take a non-trivial amount of time and effort to complete.</p>

IR#	Questions	Response
		d) LEI cannot accommodate this request because this data is subject to an NDA between EUCG and LEI. All data used in the analysis that is not covered by the NDA has already been provided in the benchmarking workpaper.
A2-SEC-026 a) and b)	<p>a) The Business Plan includes OPG regulated hydroelectric OM&amp;A as part of the 'Renewable Generation'. Please provide a breakdown of the Renewable Generation OM&amp;A costs between regulated hydroelectric and non-regulated hydroelectric.</p> <p>b) Based on the Business Plan OM&amp;A costs, please provide the total regulated hydroelectric OM&amp;A for each year between 2025-2031.</p>	<p>a) and b) OPG confirms that the regulated hydroelectric OM&amp;A costs provided in Ex. F1-1-1 are consistent with OPG's 2025-2031 Business Plan (Ex. A2-2-1, Attachment 1, p. 34). OPG declines to provide the breakdown of Renewable Generation OM&amp;A costs between regulated and non-regulated hydroelectric facilities as the latter is not relevant to the approvals sought in this Application. For clarity, the Renewable Generation line in Ex. A2-2-1, Attachment 1 represents an organizational view of the costs that is not directly comparable to the presentation of costs sought in this Application. For example, the Energy Markets department reports into the Renewable Generation organization and is included in the Renewable Generation line in the business plan but is presented as an Operations support function in the Application as part of the fully allocated view for revenue requirement purposes.</p> <p>Please refer to Ex. F1-1-1 for the total regulated hydroelectric OM&amp;A costs for 2025-2027. OPG declines to provide the requested information for the outer years of the period (i.e. 2028-2031) as this information is not relevant under the proposed regulated hydroelectric rate-setting methodology (Ex. A1-3-2, Section 2.0). Outside of the C-factor, OPG's proposed hydroelectric rate-setting methodology is based on a detailed review of the 2027 test year (Ex. A1-3-2, Section 2.2). Beyond the 2027 test year, regulated hydroelectric revenue will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3.</p>
C1-SEC-035	Please provide a copy of any analysis OPG undertook in the development, consultation or consideration, or after, of the amendments to O.Reg. 53/05 regarding the impact of concurrent cost recovery on OPG's financial metrics.	OPG did not conduct an analysis of the type referenced in question after the amendments to O. Reg 53/05 establishing the concurrent cost recovery ("CCR") mechanisms for the Pickering Refurbishment Program and the Darlington New Nuclear Program came into effect. However, an estimate of the impact of such mechanisms on OPG's credit metrics as presented in

IR#	Questions	Response
		OPG's 2025-2031 Business Plan (Ex. A2-2-1, Attachment 1, p. 10) is provided in Attachment 1 (Confidential). As the amendments are now in effect and must be adhered to in this proceeding, any analysis conducted prior to the amendments is not relevant to this process.
D1-SEC-041 c)	c) For those hydroelectric capital and OM&A projects > \$30M please provide the Condition Assessment report, if available, and/or a condition assessment score for each affected asset.	c) OPG declines to provide the requested reports as the information is not relevant. Condition assessments are documented in multiple ways. Historically, this has at times included plant level assessments that address a broad range of equipment and were not prepared for project-specific decision-making. The process described in parts (a) and (b) above records condition ratings at the equipment level. Refer to Attachment 3 for a summary of the major equipment in scope, and the health assessment ratings of each of those assets, for the allocated regulated hydroelectric capital and OM&A projects with a total project cost >\$30M. (See IR for more details)
D1-SEC-042 a)	<p>a) Please provide the forecasted capital expenditures for 2017 to 2024 in the same level detail as provided in D1-1-1 Table 2.</p> <p>b) Please provide the source of the provided forecast, e.g. Business Plan, OEB application, etc.</p>	<p>a) and b) OPG is unclear as to what is meant by forecasted capital expenditure as this is not a term that is used in the OEB's Filing Requirements. OPG notes that there are no OEB-approved amounts for the years in question, and declines to provide prior business plan forecasts, as suggested in part (b), for the reasons noted in Ex. L-D1-SEC-054 and Ex. L-D1-SEC-055.</p> <p>In accordance with the Filing Requirements, OPG has provided detailed evidence reconciling historical Tier 1 (i.e. \$30 million or greater) capital project budgets with actuals. For all Tier 1 projects, summary level information is provided in Ex. D1-1-2, Table 1, and Business Case Summaries are provided in Ex. D1-1-2, Attachment 1. A discussion of these projects, organized by region, as well as by their stage in the project life cycle, is also provided in Ex. D1-1-2, Sections 3.1 and 3.2.</p>

IR#	Questions	Response
<p>D1-SEC-045 a) and b)</p>	<p>With respect to hydroelectric capital expenditures:</p> <p>a) Please provide similar tables to D1-1-2, Tables 1, 2a and 2b, for each year between 2027 and 2031 that shows capital expenditures instead of capital additions.</p> <p>b) Within each table, please group the projects as per the categories shown in D1-1-1 Table 2</p>	<p>a) and b) Refer to Attachment 1, filed in Microsoft Excel format.</p> <p>As referenced in Ex. L-D1-Staff-079 and Ex. L-D1-Staff-080, OPG will update its evidence to remove the two Hydro Common projects reflected in error on the originally filed Ex. D1-1-2, Table 1, lines 41-42 from the Application. These two projects have therefore not been included in Attachment 1.</p>
<p>D1-SEC-049 a) and c)</p>	<p>a) Please provide the calculations for the LCOE of \$90/MWh.</p> <p>c) At what LCOE does OPG consider a station redevelopment project to provide positive economic value? Please explain the basis for your answer and any underlying calculation and assumptions made.</p>	<p>a) and c) OPG declines to provide the requested LCOE calculations and to comment on part (c) because this information is not relevant to evaluating the issues that are within the scope of this proceeding. As a prescribed generator operating prescribed facilities under O. Reg 53/05, OPG is permitted to pursue the increase in the output of, the refurbishment of or the addition to the operating capacity of a generation facility and pursuant to section 6(2) paragraph 4, the OEB is required to ensure that OPG recovers capital and non-capital costs in respect of those activities. In accordance with this framework, the OEB's authority is whether the costs were prudently incurred. The LCOE is used to consider the appropriate generation options to meet electricity demand in Ontario, a consideration that is within the purview of the Ministry of Energy and Mines, with support from the IESO. To that end, OPG's position is that the LCOE is not relevant to the consideration of the prudence of the project cost and the effectiveness of the project's execution.</p>

IR#	Questions	Response
D1-SEC-050 a) to d)	<p>a) Please provide any documentation outlining how OPG determined that the lathe has reached end-of-life.</p> <p>b) Please provide any documentation outlining what alternatives to replacing the lathe were investigated, e.g. obtaining external lathe services.</p> <p>c) Please confirm that the purchase order has been issued.</p> <p>d) Please explain what is meant by “Does not meet the requirements of the Purchased Services Agreement (PSA) with the Power Workers Union (PWU)”, with respect to the status quo.</p>	<p>a) to d) As further explained in Ex. L-D1-Staff-080, this project was erroneously included in the prefiled evidence and is not relevant to the Application.</p>
D1-SEC-054	<p>Please provide a revised version of Table 2 (D-1-1) and Table 4 (D1-1-2), that include the annual internal budgeted capital expenditures and in-service amounts for each year between 2016 and 2026, included in that year’s Business Plan, similar to what was provided in EB-2020-0290, Technical Conference Undertaking JT 2.15, Attachment 1.</p>	<p>OPG declines to provide the requested information on the basis that the request goes beyond the scope of the OEB’s current Filing Requirements, which were subject to extensive consultation in EB-2024-0136 with the “aim to address evolving regulatory landscape <i>[and] incorporate lessons learned from past proceedings.</i>”<sup>1</sup> (emphasis added)</p> <p>In accordance with the Filing Requirements, OPG has provided detailed evidence reconciling historical Tier 1 (i.e. \$30 million or greater) capital project budgets with actuals. For all Tier 1 projects, summary level information is provided in Ex. D1-1-2, Table 1, and Business Case Summaries are provided in Ex. D1-1-2, Attachment 1. A discussion of these projects, organized by region, as well as by their stage in the project life cycle, is also provided in Ex. D1-1-2, Sections 3.1 and 3.2.</p> <p>OPG further notes that regulated hydroelectric payments in past applications (EB-2016-0152 and EB-2020-0290) were determined mechanistically, rather than pursuant to cost-of-service rebasing reviews. As such, there are no OEB-approved amounts against which to compare</p>

IR#	Questions	Response
		the requested information. Based on these considerations, OPG submits that the requested information would provide limited, if any, incremental probative value relative to what has already been filed on record in accordance with the OEB's Filing Requirements.
D1-SEC-055	Please provide a revised version of Table 2 (D-1-1) and Table 4 (D1-1-2), that include the annual internal budgeted capital expenditures and in-service amounts for each year between 2017 and 2026, included in the Business Plan filed in EB-2016-0152 and EB-2020-0290, similar to what was provided in EB-2020-0290, Technical Conference Undertaking JT 2.15, Attachment 2.	OPG declines to provide the requested information for the same reasons as outlined in Ex. L-D1-SEC-054.
D2-SEC-059	Please provide a revised version of Tables 4a and 4b, that include the annual internal budgeted capital expenditures and in-service amounts for each year between 2022 and 2026, included in that year's Business Plan, similar to what was provided in EB-2020-0290, Technical Conference Undertaking JT 2.15, Attachment 1.	<p>OPG declines to provide the requested information on the basis that the request goes beyond the scope of the OEB's current Filing Requirements, which were subject to extensive consultation in EB-2024-0136 with the "aim to address evolving regulatory landscape, <i>[and] incorporate lessons learned from past proceedings.</i>"<sup>1</sup> (emphasis added).</p> <p>In accordance with the Filing Requirements, the referenced evidence already provides 2022-2026 actual/bridge capital expenditures and in-service additions compared to OEB-approved amounts, along with: (i) variance explanation of OEB-approved versus actual/bridge capital expenditure in Ex. D2-1-2, Sections 5 and 6; (ii) variance explanation of Tier 1 projects (i.e., \$30 million or greater) with a variance greater than 10% as compared to the total forecast cost provided in EB-2020-0290 in Ex. D2-1-3 Section 3.4; and (iii) business case summaries for Tier 1 projects (i.e., \$30 million or greater) in Ex. D2-1-3, Attachment 1.</p>

IR#	Questions	Response
D2-SEC-060	Please provide a revised version of Tables 4a and 4b, that include the annual internal budgeted capital expenditures and in-service amounts for each year between 2022 and 2026, included in the first Business Plan prepared after the approval of the EB-2020-0290 Settlement Proposal, similar to what was provided in EB-2020-0290, Technical Conference Undertaking JT 2.15, Attachment 2.	OPG declines to provide the requested information for the same reasons as outlined in Ex. L-D2-SEC-059.
D2-SEC-074	During the negotiations or the design of the contract structure and pricing methodology, did OPG undertake any modelling of option and potential outcomes? If so, please provide copies of any analysis undertaken.	<p>OPG undertook analysis of contract structure and pricing methodology for the bundles, as described in Ex. D2-3-3, Section 3.2.</p> <p>In the course of commercial negotiations, OPG’s iterative draft terms and conditions, pricing iterations, and other working documents reflect preliminary positions and evolving proposals at various stages of active negotiations. Although prices and rates evolved, cost categories remained static and therefore the following attachments found in executed agreements accurately reflect analysis undertaken by OPG:</p> <ul style="list-style-type: none"> <li>• <b>DWI, TG, and RFBR:</b> Ex. L-D2-SEC-074, Attachments 1-3</li> <li>• <b>RFBR price modelling:</b> Ex. L-D2-CCC-048, Attachment 2, Exhibit 6.1</li> <li>• <b>TG price modelling:</b> Ex. L-D2-CCC-048, Attachment 5, Exhibit 6.1</li> <li>• <b>DWI price modelling:</b> Ex. L-D2-CCC-048, Attachment 3, Schedule 8.1(a)</li> <li>• <b>BOP price modelling:</b> Ex. L-D2-CCC-048, Attachment 4, Schedule 5 Part 1A</li> </ul> <p>For bundles with competitive bidding, a portion of the modelling incorporated pricing assumptions and cost inputs provided in confidence by vendors during the procurement process. These inputs are vendor-specific rather than reflective of OPG’s analysis or final outcomes and do not form part of the Agreement terms approved by OPG. They were inputs to a selection process, not outputs that determined the structure set out in each respective Agreement. OPG declines to provide any such modelling or</p>

IR#	Questions	Response
		analysis as this information reflects preliminary and draft work products that were superseded by the final agreements which underlie the company's requests in this Application.
D2-SEC-078	<p>a) Please provide a copy of the previous feasibility assessment.</p> <p>b) Please provide an explanation of the material difference in the finding of the previous feasibility assessment and the one undertaken that led the decision to undertake the refurbishment.</p>	<p>a) and b) OPG declines to provide the 2009 feasibility assessment on the basis of relevance. Given the 14 years that have elapsed between the 2009 feasibility assessment and the 2023 feasibility assessment (see Ex. L-D2-SEC-079, Attachment 1), there have been substantial changes in operation and project execution experience, lessons learned and electricity system factors, including in particular, the successful refurbishment of Darlington ("DRP"), none of which form part of the 2009 feasibility assessment. By 2023, concerns in the 2009 feasibility assessment were no longer valid or prohibitive, and OPG had gained extensive refurbishment experience progressing the DRP toward successful completion.</p> <p>As stated in Ex. D2-3-1, the Province of Ontario ("Province") announced support for OPG to proceed with the next steps toward refurbishing Pickering Units 5-8 following completion of the 2023 feasibility assessment, and has further approved OPG's plan to refurbish Units 5-8 following completion of the release quality estimate, noting that refurbishing Ontario's nuclear fleet is a key pillar of the Province's integrated energy plan.</p>
SEC-080 c) and d)	<p>c) Recommendation to proceed to Definition Phase.</p> <p>d) Materials provided to the OPG Board of Directors approving the completion of the Initiation Phase and transition to the Definition Phase.</p>	<p>c) and d) This interrogatory seeks materials that have been superseded by the Release Quality Estimate provided at Ex. D2-3-8, Attachment 1. OPG declines to provide the requested information on the basis of relevance. The Release Quality Estimate is the basis on which OPG is undertaking the work and is the basis of the application before the OEB. Any previous materials are not relevant to evaluating the issues in this proceeding.</p>

IR#	Questions	Response
D2-SEC-089 a) and b)	<p>a) Please provide a table that shows every cost estimate (e.g. internal, class, release, and phase) developed for the project, broken down by bundles/category. For each estimate, please provide the date, phase, and reason for the change.</p> <p>b) Please provide a copy of each business case (for each class and release) developed for the PRP.</p>	<p>a) and b) This interrogatory seeks materials and cost estimates that have been superseded by the Release Quality Estimate provided at Ex. D2-3-8, Attachment 1. OPG declines to provide the requested information on the basis of relevance. The Release Quality Estimate is the basis on which OPG is undertaking the work and is the basis of the application before the OEB. Any previous materials and costs estimates, or evolution of cost estimates, are not relevant to evaluating the issues in this proceeding.</p>
D2-SEC-090 b) and c)	<p>b) [p.4, 14] OPG states “[t]he Levelized Cost of Energy (LCOE) is \$169/MWh (\$2024)”. Please provide all underlying calculations and assumptions used in the calculation.</p> <p>c) [p.5] Please provide a similar memorandum for the Board of Directors for Release 1A-1 and 1A-2.</p>	<p>b) For informational purposes, a detailed breakdown of the LCOE and assumptions can be found at Ex. D2-3-8, Attachment 1 at pages 14 &amp; 16.</p> <p>OPG declines to provide the underlying LCOE calculations on the basis that this information is not relevant to evaluating the issues that are within the scope of this proceeding. As stated in Ex. D2-3-1, the Province of Ontario (“Province”) announced support for OPG to proceed with the next steps toward refurbishing Pickering Units 5-8 following completion of the 2023 feasibility assessment, and has further approved OPG’s plan to refurbish Units 5-8 following completion of the release quality estimate, noting that refurbishing Ontario’s nuclear fleet is a key pillar of the Province’s Integrated Energy Plan.<sup>1</sup> LCOE is a factor used to consider the appropriate generation options to meet electricity demand in Ontario, a consideration that is within the purview of the Ministry of Energy and Mines, with support from the IESO. In accordance with this framework, OPG’s position is that the LCOE is not relevant to the consideration of the prudence of the overall PRP cost and the effectiveness of the project’s execution, in accordance with OEB approved Issues List for this proceeding.</p> <p>c) OPG declines to provide the requested information for the same reasons as outlined in Ex. L-D2-SEC-089.</p>

IR#	Questions	Response
D2-SEC-097 a) to d)	<p>a) Please provide a detailed explanation of the technology selection process.</p> <p>b) Please provide all materials provided to the OPG Board of Directors regarding the selection of the BWRX-300 as the specific technology.</p> <p>c) Please provide a copy of any internal document that was created that provides a summary of the outcome of the selection process, a review of the other potential technologies that were considered, and a recommendation for the selection of the BWRX-300.</p> <p>d) Did OPG undertake any third-party reviews of the selection process? If so, please provide a copy of their report (or similar documents).</p>	<p>a) A detailed explanation of the technology selection process was provided at EB-2023-0336 Ex. H1-1-1, p. 39 and EB-2023-0336 Ex. L-H-CCC-08 including Attachment 1 (confidential). The associated costs were decided in EB-2023-0336, in which OPG sought cost recovery for that process. The Applicants are not seeking recovery of any costs related to the DNNP technology selection process in this proceeding. The issue of DNNP technology selection is not within the scope of the current proceeding and the Applicants will not be refiling the EB-2023-0336 materials.</p> <p>b) Materials provided to the OPG Board of Directions regarding the selection of the BWRX-300 as the specific technology were provided in EB-2023-0336 in response to Ex. L-H-CCC-08, Attachment 2 (confidential). For the reasons set out in part (a) above, the Applicants will not be refiling these materials.</p> <p>c) and d) Refer to part (a).</p>
D2-SEC-098 a) b) and c)	<p>a) Please provide a copy of the materials provided to the OPG Board of Directors for their decision to move to the Initiation Phase.</p> <p>b) Please provide details regarding the initial commercial agreements.</p> <p>c) Did OPG develop any cost estimate for the project at the Initiation Phase? If so, please provide a copy.</p>	<p>a) and c) This interrogatory seeks materials and cost estimates that have been superseded by the Release Quality Estimate provided at Ex. D2-4-8, Attachment 1. OPG declines to provide the requested information on the basis of relevance. The Release Quality Estimate is the basis on which OPG is undertaking the work and is the basis of the application before the OEB. Any previous materials and costs estimates, or evolution of cost estimates, are not relevant to evaluating the issues in this proceeding.</p> <p>b) Refer to Ex. D2-4-4, Attachment 1(confidential) and Ex. L-A1-CCC-012(a)(iii). OPG declines to provide any initial commercial agreements as they are not relevant to issues in this proceeding.</p>
D2-SEC-099 a) and b)	<p>a) Please provide a copy of the materials provided to the OPG Board of Directors for their decision to move to the Definition Phase.</p>	<p>a) and b) OPG declines to provide the requested information for the same reasons as outlined in Ex. L-D2-SEC-098 parts (a) and (c).</p>

IR#	Questions	Response
	b) Did OPG develop any cost estimate for the project at the Definition Phase? If so, please provide a copy.	
D2-SEC-101 a) and b)	<p>a) Please provide a table that shows every cost estimate (e.g. internal, class, release, and phase) developed for the project, broken down by category. For each estimate, please provide the date, phase, reason for the change.</p> <p>b) Please provide a copy of each business case (for each class and release) developed for the DNNP.</p>	<p>a) The Applicants decline to provide the requested information on the basis of relevance. This interrogatory seeks a table from the Applicants that shows every cost estimate developed for the project. This analysis has been superseded by the Release Quality Estimate provided at Ex. D2-4-8, Attachment 1 and is not relevant to any issue in this proceeding.</p> <p>b) The DNNP Release Quality Estimate business case is documented within the OPG Board of Directors' approval memorandum (Ex. D2-4-8, Attachment 1). Additionally, refer to Ex. L-D2-Staff-118, Attachment 1 (confidential) for the estimate presented to management for approval.</p> <p>The DNNP Release Quality Estimate business case is the basis of the DNNP and is the basis on which the Applicants seek approvals in this Application. All previous business cases are irrelevant since they do not represent the basis for the project under consideration.</p>
D2-SEC-104 b)	b) [Attachment 2, p.2] Please provide a copy of the "redline prepared by Torgy to highlight where the Amendment affected or developed provisions in the existing IPD agreement."	b) The requested document is over 1,100 pages and would require an unreasonable amount of effort for the Applicants to review and redact all confidential information within it. Instead, the Applicants have provided a summary of the key changes from the Amendment as Attachment 2 (confidential).
D2-SEC-106	Please provide all analyses undertaken regarding the economics of the project in comparison to existing or other generation options.	In the course of responding to this interrogatory, OPG identified that Ex. D2-4-2, Attachment 3, p. 30, erroneously stated a risk that the OEB may not approve full cost recovery of the DNNP through the rate-setting process "if the economics exceed existing generation options". This is an incorrect statement with respect to the OEB's mandate and was erroneously identified as a risk. The current version of the Project Charter, which does not include this statement, is provided in Attachment 1.

IR#	Questions	Response
		<p>The DNNP forms part of the Province of Ontario’s integrated energy plan (“IEP”) which is the Government of Ontario’s plan to ensure it can meet growing electricity needs for the period specified by the plan. As the OEB stated in EB-2020-0290:</p> <p style="padding-left: 40px;">The OEB’s role in this proceeding is distinct from the IESO and the OEB is not the system planner. As such, the OEB does not have the mandate or authority to consider or adjudicate on analyses and proposals respecting generating asset mixes for the Ontario electricity market in this proceeding.<sup>1</sup></p> <p>Therefore, it is not within the jurisdiction of the OEB to be the electricity system planner and consider alternatives to projects such as the DNNP forming part of the IEP. The OEB’s jurisdiction is limited to considering the reasonableness and prudence of the costs of the project in question for purposes of establishing rates. As such, the question posed is not relevant to these proceedings.</p>
D2-SEC-115 b) and c) ii	<p>b) Please provide all reports to date provided by OPG management, and the Nuclear Oversight function, with the Major Projects Committee of OPG’s Board of Directors related to the DNNP regarding DNNP progress, and any issues that have arisen to date.</p> <p>c) With respect to the DNNP Board of Directors, ii. Please provide all materials provided to the DNNP Board of Directors to date.</p>	<p>b) DNNP Information Reports have been provided to the Major Projects Committee (“MPC”) of OPG’s Board of Directors on a monthly basis since 2023, and prior to that, on a quarterly basis since 2021. Due to the significant number and lack of relevance of prior reports, OPG has only provided its most recent DNNP Information Report to the MPC as Attachment 3 (confidential).</p> <p>A table summarizing all Nuclear Oversight Reports associated findings, and corrective actions can be found in Attachment 4. All corrective actions associated with findings identified by OPGs Nuclear Oversight function are tracked to completion through OPGs robust Corrective Action Process.</p> <p>c) ii) DNNP LP declines to respond since the request for all materials provided to the board of directors is overly broad and nonspecific and as such does not provide any basis of relevance.</p>

IR#	Questions	Response
D3-SEC-125	Please provide a revised version of the referenced tables that include the annual internal budgeted capital expenditures and in-service amounts for each year between 2022 and 2026, included in that year's Business Plan, similar to what was provided in EB-2020-0290, Technical Conference Undertaking JT 2.15, Attachment 1	<p>OPG declines to provide the requested information on the basis that the request goes beyond the scope of the OEB's current Filing Requirements, which were subject to extensive consultation in EB-2024-0136 with the "aim to address evolving regulatory landscape and <i>incorporate lessons learned from past proceedings</i>."<sup>1</sup> (emphasis added).</p> <p>In accordance with the Filing Requirements, the referenced evidence already provides 2022-2026 actuals capital expenditures and in-service additions compared to OEB-approved amounts, along with: (i) variance explanation of OEB approved versus actual capital expenditure in Ex. D3-1-1 sections 5.1 and 5.2; (ii) variance explanation of Tier 1 projects (i.e. \$30 million or greater) with a variance greater than 10% as compared to the total forecast cost provided in EB-2020-0290 in Ex. D3-1-2 Section 6; and (iii) business case summaries for Tier 1 projects (i.e. \$30 million or greater) in Ex. D3-1-2 Attachment 1.</p> <p>In light of the extensive information that has already been provided on record in accordance with the Filing Requirements, OPG submits that the additional information requested by this interrogatory would provide limited if any incremental probative value to evaluating the issues that are within the scope of this proceeding.</p>
D3-SEC-126	Please provide a revised version of the referenced tables that include the annual internal budgeted capital expenditures and in-service amounts for each year between 2022 and 2026, included in the first Business Plan prepared after the approval of the EB-2020-0290 Settlement Proposal, similar to what was provided in EB-2020-0290, Technical Conference Undertaking JT 2.15, Attachment 2.	OPG declines to provide the requested information for the same reasons as outlined in Ex. L-D3-SEC-125.

IR#	Questions	Response
E1-SEC-128	Please provide a list of the current planned outages for hydroelectric stations over 2027-2031, including start date and expected outage length.	Refer to Attachment 1 for 2027 outage data (confidential).  OPG declines to provide 2028-2031 forecast outage data on the basis of relevance. Refer to Ex. L-A1-SEC-011, part (a).
E1-SEC-132 a)	a) Please provide all underlying calculations included in Chart 6. For the calculation of the Payments for Non-OPG Supplier Generation, please provide a detailed explanation of the methodology, all assumptions made, and provide any underlying model with all formulas intact, or if applicable, underlying source code and data files.	a) OPG declines to disclose the underlying model, data files, or source code, as these constitute proprietary materials incorporating OPG's specialized electricity market simulation algorithm developed for commercial purposes, which is both highly complex and commercially sensitive, necessitating specialized knowledge and training for effective interpretation and operation. The model's size, level of detail, and structural complexity present a significant practical barrier to disclosure. Execution of the model involves more than 25,000 lines of code and requires coordinated processing across multiple servers over several hours to complete a single run. This level of detail is further reflected in the volume of underlying data and embedded calculations, including thousands of formulas and more than 400 hourly input datasets, each containing in excess of 175,000 data points. As a result, the model is highly resource-intensive and not readily transferable or usable without substantial effort to replicate the necessary computing environment and technical expertise. Given its complexity, the model would offer minimal probative value in this proceeding while introducing unnecessary commercial risk and additional regulatory costs into the process.
E1-SEC-133	Please provide OPG's forecast Ontario Zonal Price through the end of 2027.	For the reasons articulated in Ex. L-E1-SEC-132, OPG declines to provide the forecasted 2027 Ontario Zonal Price. However, OPG notes that the change in benefit from 2026 to 2027 is \$11.05/MWh. The change in benefit approach allows relevant information to be disclosed and considered on the public record without raising the commercial sensitivity and proprietary data concerns outlined in Ex. L-E1-SEC-132.

IR#	Questions	Response
E1-SEC-134	Please explain how OPG forecasts the amount of SBG. Please provide all underlying calculations, including all assumptions made, and provide any underlying model with all formulas intact, or if applicable, underlying source code and data files.	<p>OPG derives forecast spill from its regulated hydroelectric resources due to SBG using the following general process:</p> <ul style="list-style-type: none"> <li>• OPG uses its hourly electricity market simulation model to forecast SBG using a least cost optimization dispatch model. Baseload energy supply from OPG and non-OPG generating facilities exceeding Market Demand (Ontario Demand plus exports) results in surplus baseload generation that is not dispatched.</li> <li>• To derive the SBG that must be managed by its regulated hydro assets, OPG makes assumptions regarding economic dispatch order, including offer price and quantity pairs of non-OPG generators in Ontario and neighboring electricity markets.</li> </ul> <p>OPG declines to provide the underlying calculations and model as the forecast of SBG is derived from a proprietary model. See Ex. L-E1-SEC-132 for a detailed explanation of the complexity and commercial sensitivity of this model.</p>
E2-SEC-139	Please provide a copy of the annual internal nuclear production forecast for each year between 2022 and 2026.	<p>OPG declines to provide the requested information on the basis that the request goes beyond the scope of the OEB’s current Filing Requirements, which were subject to extensive consultation in EB-2024-0136 with the “aim to address evolving regulatory landscape <i>[and] incorporate lessons learned from past proceedings.</i>”<sup>1</sup> (emphasis added)</p> <p>In accordance with the Filing Requirements, OPG has already provided (ii) 2022-2026 OEB-approved and actual/bridge production values by in Exhibit E2-1-2, Tables 1a and 1b, along with (ii) variance explanations of OEB-approved versus actual/bridge production values, as well as year-over-year actual production values in Section 2.3 and 2.4.</p>

IR#	Questions	Response
<p>F3-SEC-178 a) and b)</p>	<p>a) [F3-1-1] Please expand Tables 2, 5, and 7b to include amounts allocated to regulated hydroelectric for each year between 2028 and 2031.</p> <p>b) [F3-1-2] Please expand Table 1b to include amounts allocated to regulated hydroelectric for each year between 2028 and 2031.</p>	<p>a) and b) OPG declines to expand the referenced Tables 2, 5, 7b or Table 1b to include amounts allocated to the regulated hydroelectric facilities for the 2028-2031 period. Under the proposed regulated hydroelectric rate-setting methodology, OM&amp;A costs and certain other revenue requirement elements are relevant for the 2027 test year only (Ex. A1-3-2, Section 2.0). As such, support services costs and asset service fees allocated to the regulated hydroelectric facilities for the 2028-2031 period are not relevant to the Application.</p>
<p>H1-SEC-213 a) and c)</p>	<p>a) Please provide all supporting calculations regarding the \$131.1M balance as of December 31, 2024.</p> <p>c) Based on the 2026 budgeted production forecast, included in this application, please provide the estimated balance of the account at the end of December 31, 2026. Please provide all supporting calculations.</p>	<p>a) For the reasons outlined in Ex. L-H1-Staff-260, part b), OPG has not proposed to clear the balance in this account in this Application and, as such, declines to provide the requested supporting calculation on the basis of relevance.</p> <p>c) The projected balance in the account as of December 31, 2026 is an amount refundable of \$119.8M, as shown at Ex. L-H1-Staff-260, Attachment 2, Table 1, line 46, col. (e). OPG declines to provide the supporting calculations for the reasons noted in part a) above.</p>
<p>H1-SEC-205 d)</p>	<p>d) Please provide a revised version of the 2023 and 2024 balances on the basis of actual in-service additions in those years. If the answer to part (c) is the AIIP impacts for CRVA eligible projects are recorded in the CRVA, then please exclude CRVA eligible in-service additions.</p>	<p>d) OPG declines to provide the requested analysis, as it would not be appropriate to use the postulated approach to determine the 2023 and 2024 entries in the Income and Other Taxes Variance Account (OPG) related to CCA differences arising from the AIIP rules for the regulated hydroelectric facilities. The postulated approach relies on actual in-service additions in 2023 and 2024 that do not underpin the OEB-approved reference amounts for the Income and Other Taxes Variance Account (OPG) and would be contrary to the EB-2020-0290 Payment Amounts Order. The EB-2020-0290 Payment Amounts Order prescribed that the variances in the Income and Other Taxes Variance Account (OPG) for regulated hydroelectric facilities are to be measured relative to reference amounts based on the forecast income tax provision approved in EB-2013-0321, and not such actual amounts (EB-2020-0290 Payment Amounts Order, p. 7, lines 14-23). Accordingly, the requested analysis is not relevant and has no probative value.</p>

IR#	Questions	Response
C2-Staff-056 d)	d) Based on current ONFA assumptions, is the negative unfunded nuclear liability expected to persist beyond 2031? Please provide a directional forecast.	d) OPG declines to comment on the unfunded nuclear liability beyond 2031 as it is not relevant to the matters before the OEB in this Application as information beyond the rate period is question is sought.
C2-Staff-057 a)	a) Please describe the key assumptions currently under review for the 2027 ONFA Reference Plan that could materially impact asset retirement obligation (ARO), Asset Retirement Costs (ARC), or unfunded nuclear liability (UNL) during the IR term.	a) OPG declines to provide the requested information. O. Reg. 53/05 s. 6(2)8 requires that the “Board shall ensure that Ontario Power Generation Inc. recovers the revenue requirement impact of its nuclear decommissioning liability arising from the current approved reference plan.” <sup>1</sup> “Approved reference plan” means a reference plan, as defined in the Ontario Nuclear Funds Agreement, that has been approved by the Crown in accordance with the Agreement, as that reference plan may be amended from time to time.” (s.01(1)) Such most recent reference plan is the one that has been approved by the Province of Ontario effective January 1, 2022 and that is reflected in the proposed revenue requirements for OPG’s nuclear facilities in this Application. As discussed in Ex. C2-1-1, Section 7.0, the ONFA Reference Plan that would be effective January 1, 2027 (“2027 ONFA Reference Plan”) is currently under development, with any corresponding revenue requirement impacts for OPG’s prescribed facilities arising from such reference plan, once it has been approved by the Province of Ontario, recorded in the Nuclear Liability Deferral Account in accordance with s. 5(2)1 of O. Reg. 53/05.

IR#	Questions	Response
D1-Staff-063 a)	<p>a) Please file a summary table and variance explanations similar to that described at Reference 1 that lists the hydroelectric projects that were approved as part of OPG’s Business Plan and planned to go into service in the 2022 to 2026 period and the actual in-service additions during that period.</p>	<p>a) In accordance with the Filing Requirements, OPG has provided detailed evidence reconciling historical Tier 1 (i.e., \$30 million or greater) capital project budgets with actuals. For all Tier 1 projects, summary level information is provided in Ex. D1-1-2, Table 1, and Business Case Summaries are provided in Ex. D1-1-2, Attachment 1. A discussion of these projects organized by region, as well as by their stage in the project life cycle, is also provided in Ex. D1-1-2, Sections 3.1 and 3.2.</p> <p>Once a project is approved for execution, any past estimates included in prior Business Plans are superseded by the execution business case. OPG declines to provide the requested Tier 1 project information included in past Business Plans on the basis that this information is not relevant and/or doesn’t provide any incremental probative value relative to the information that is already on record.</p>
D1-Staff-079 a) and b)	<p>a) How many more staff does OPG anticipate to be added to the Timmins Service Centre within the forecast period?</p> <p>b) Please provide an updated estimate of the total project cost. Please confirm whether Reference 2 is the most recently approved BCS. If not confirmed please provide the most recently approved BCS for the Timmins Building Expansion Project most recently approved BCS.</p>	<p>a) and b) During the course of responding to this interrogatory, OPG identified that information regarding the Timmins Service Centre was erroneously included in its prefiled evidence. Under the proposed regulated hydroelectric rate-setting methodology, while capital-related revenue requirement impacts are required for all years, OM&amp;A costs and certain other revenue requirement elements are relevant for the 2027 test year only (Ex. A1-3-2, Section 2.0). The project in question is a common hydroelectric project and therefore represents an input into asset service fees, rather than forming part of the capital-related revenue requirement. Asset service fees form part of OM&amp;A costs for revenue requirement purposes, meaning that any forecast in-service additions for this project after 2027 will not impact the regulated hydroelectric payment amounts during the 2027-2031 IR term under the proposed rate-setting methodology.<sup>1</sup> As there are no forecast in-service additions for this project prior to 2028, information related to it is therefore not relevant to the Application. OPG will update its evidence to remove this project from the Application.</p>

IR#	Questions	Response
D1-Staff-080 a) to c)	<p>a) Please provide the current total project cost estimate. If there is a more recent business case summary (BCS) than the one filed, please provide it.</p> <p>b) Please confirm that after this project is complete, OPG will then procure the new equipment for the machine shop.</p> <p>c) Please confirm the start date (or year) of the 20-year unit overhaul/refurbishment program referenced in the BCS.</p>	<p>a) to c) During the course of responding to this interrogatory, OPG identified that information regarding the Dymond Machine Shop was erroneously included in its prefiled evidence. Under the proposed regulated hydroelectric rate-setting methodology, while capital-related revenue requirement impacts are required for all years, OM&amp;A costs and certain other revenue requirement elements are relevant for the 2027 test year only (Ex. A1-3-2, Section 2.0). The project in question is a common hydroelectric project and therefore represents an input into asset service fees, rather than forming part of the capital-related revenue requirement. Asset service fees form part of OM&amp;A costs for revenue requirement purposes, meaning that any forecast in-service additions for this project after 2027 will not impact the regulated hydroelectric payment amounts during the 2027-2031 IR term under the proposed rate-setting methodology.<sup>1</sup> As there are no forecast in-service additions for this project prior to 2028, information related to it is not relevant to the Application. OPG will update its evidence to remove this project from the Application.</p>
D2-Staff-087 b) and c)	<p>b) Please provide all decision documentation approving the deferral of this work from the Unit 2 refurbishment scope due to FOAK risks. If such documentation does not exist, then please explain why.</p> <p>c) Please provide a copy of the “investment assessment” document that would have been carried out for this project as per OPG’s asset management and investment planning process. If no investment assessment was carried out, explain why. Was lifecycle-cost comparison (e.g., evaluating completion during refurbishment versus deferral) considered as a part of that investment assessment? If not, please explain why not.</p>	<p>b) OPG declines to provide this information on the basis of relevance. As part of the DRP release quality estimate, Darlington Unit 2’s refurbishment excluded upgrades to the turbine control and auxiliary system replacements, which remained in scope for subsequent units. As discussed in EB-2016-0152, the exclusion of this scope from Unit 2 was recommended by the Blue Ribbon Task Force and accepted by the Program Scope Review Board as there was still useful life left in the existing control system on Unit 2. Moreover, deferral provided a risk mitigation measure for Unit 2.<sup>1</sup> In its Decision and Order, the OEB accepted OPG’s proposed capital additions for the DRP, including the proposed in-service amounts for the turbine generator scope of work, as reasonable.<sup>2</sup> Consistent with this approach, in EB-2020-0290, OPG planned to undertake Project #83664 Darlington Unit 2 Turbine Control and Auxiliary System Upgrade.<sup>3</sup> As articulated in EB-2016-0152, OPG explained that this project was excluded from Unit 2 refurbishment to mitigate risk as incorporating this large first-of-a-kind modification on the conventional side would have introduced unnecessary additional risk into the planning and execution of the Unit 2 refurbishment. This project formed part of the</p>

IR#	Questions	Response
		<p>Nuclear Operations projects accepted in the OEB-approved settlement proposal in EB-2020-0290. Accordingly, the exclusion of the turbine control and auxiliary system replacements from DRP scope was already reviewed and accepted by the OEB over multiple applications and revisiting these prior decisions is not relevant to any issues on the approved issues list of this proceeding.</p> <p>c) Refer to part b) of this response with respect to evaluations of completion of the project as part of refurbishment versus deferral.</p> <p>As this investment decision predated OPG's current Value Framework-based asset management and investment planning process described at Ex. D2-1-1, such investment assessment documentation does not exist.</p>
G1-Staff-238 a)	a) Please provide the actual annual revenues and production quantities for 2022-2024, and a forecast of annual revenues and production quantities for the IR term (separately for the regulated Hydroelectric and Nuclear facilities). Please reflect the new agreement with Magna in the forecast.	a) The actual and forecast annual CEC revenues and production quantities are provided in Charts 1-4. <sup>1</sup> OPG declines to provide the requested information for the outer years of the period (i.e., 2028-2031) as this information is not relevant under the proposed regulated hydroelectric rate-setting methodology (Ex. A1-3-2, Section 2.0). Outside of the C-factor which relies on a five-year forecast of capital related revenue requirement, OPG's proposed hydroelectric rate-setting methodology is based on a cost of service review of the 2027 test-year (Ex. A1-3-2, Section 2.2). Beyond the 2027 test year, regulated hydroelectric revenue will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3.

IR#	Questions	Response
G1-Staff-242 b)	<p>b) Please explain why OPG is forecasting a significant decline in annual revenues of over \$5 million per year during the IR term (with annual average forecast revenues during the five-year IR term at \$12.3 million, while the annual average is \$17.6 million over the five years before the IR term).</p>	<p>b) This interrogatory pertains to information that is not relevant. As described in Ex. L-E1-Staff-143, OPG inadvertently provided a forecast of HIM revenues for 2028-2031 in columns d)-k) for lines 15-21 in Ex. G1-1-2, Table 1. OPG will update the evidence to remove this information from the Application, as it is not relevant under OPG’s proposed hydroelectric rate-setting framework. The methodology relies on the 2027 test year to determine the base payment amounts that will be updated mechanically each year by the proposed rate formula to determine the payment amounts for the outer years of the period (i.e. 2028-2031).</p> <p>OPG’s HIM revenue forecast of \$17.8M for 2027 is in line with the annual average of \$17.6M for the five years before the IR term.<sup>1</sup> The 2027 HIM revenue reflects OPG’s forecast of more moderate, weather normalized price spreads relative to recent years, which are expected to decrease also due to the impact of 1132 MW of battery energy storage systems expected online by the end of 2027.<sup>2</sup></p>
H1-Staff-260 b) and c)	<p>b) Please provide transaction details for the 2023 and 2024 accounting activities for:</p> <ol style="list-style-type: none"> <li>I. The hydroelectric components of the Capacity Refurbishment Variance Account,</li> <li>II. The non-Darlington New Nuclear Program (DNNP) components of the Nuclear Development Variance Account, and</li> <li>III. The Pickering B Variance Account.</li> </ol> <p>c) Please provide transaction details for 2025 for:</p> <ol style="list-style-type: none"> <li>i. The hydroelectric components of the Capacity Refurbishment Variance Account,</li> <li>ii. The nuclear components of the Capacity Refurbishment Variance Account,</li> <li>iii. The hydroelectric Water Conditions Variance Account,</li> </ol>	<p>b) OPG declines to provide the requested information on the basis of relevance, as the Application is not seeking the clearance of the balances in the referenced accounts or components of accounts, as set out at Ex. H1-1-1, p. 18, lines 18-22; p. 39, lines 12-17; and p. 53, lines 4-19. Further details with respect to these reasons are provided below for each of the three accounts. (see IR for details)</p> <p>c) Refer to Ex. L-H1-01-Staff-260, Attachment 1 for the actual 2025 transaction details of the nuclear components of the CRVA (Tables 13 to 16), the Hydroelectric Water Conditions Variance Account (Table 2), the Hydroelectric Surplus Generation Variance Account (Table 5), and the Nuclear Liability Deferral Account (Table 17).</p> <p>For the reasons set out in part b) of this response, OPG declines to provide the requested information for the hydroelectric components of the Capacity Refurbishment Variance Account, the non-DNNP components of the</p>

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>iv. The hydroelectric Surplus Generation Variance Account,</li> <li>v. The Nuclear Liability Deferral Account,</li> <li>vi. The non-DNNP components of the Nuclear Development Variance Account, and</li> <li>vii. The Pickering B Variance Account</li> </ul>	<p>Nuclear Development Variance Account and the Pickering B Variance Account.</p>
<p>A1-Staff-275 b)c)d)e) and f)</p>	<p>b) Please list all DVAs that would track variances to OM&amp;A expenses for 2027 to 2031. Similar to above, please provide a breakdown of those OM&amp;A expenses by completing the following table:</p> <p>c) Please list all DVAs that would track variances to gross revenue charges (GRC) Expense for 2027 to 2031. Please confirm that it is OPG's proposal that 100% of the GRC Expense would be subject to DVAs. If not confirmed, please complete the following table</p> <p>d) Please list all DVAs that would track variances to Property Tax expenses for 2027 to 2031. Similar to above, please provide a breakdown of those Property Tax expenses by completing the following table:</p> <p>e) Please list all DVAs that would track variances to Other Revenues from 2027 to 2031. Similar to above, please provide a breakdown of those Other Revenues by completing the following table:</p> <p>f) Please list all DVAs that would track variances to Income Tax expenses from 2027 to 2031 not captured in part a). Similar to above, please provide</p>	<p>b) Existing and proposed deferral and variance accounts that would track variances to regulated hydroelectric OM&amp;A expenses for 2027 to 2031 are the CRVA and the Pension and OPEB Cost Variance Account (OPG), both existing accounts, and the Change of Laws Deferral Account (OPG), a newly proposed account in this Application. OPG declines to provide the requested information for 2028 to 2031 as this information is not relevant under the proposed regulated hydroelectric rate-setting methodology (Ex. A1-3-2, Section 2.0). Outside of the C-factor, OPG's proposed hydroelectric rate-setting methodology is based on a detailed review of the 2027 test year (Ex. A1-3-2, Section 2.2). Beyond the 2027 test year, regulated hydroelectric revenue requirement will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3. (See IR for details)</p> <p>c to f) (See responses) for 2027 information in IR. OPG declines to provide the requested information for 2028 to 2031 for the same reasons discussed in part b) above.</p>

IR#	Questions	Response
	a breakdown of those Income Tax expenses by completing the following table:	
A1-Staff-276 b) c) d) e) and f)	<p>b) For each year of 2020 to 2025, please provide a breakdown of the Capital Related Revenue Requirement for each category. Please ensure the breakdown shows the associated cost of debt, return on equity, depreciation, and income taxes. Please do so on the basis of the OEB approved parameters that were actually in place in those years.</p> <p>c) Please provide a breakdown of any other revenue requirement impacts, in each year, OPG assesses to be directly attributable to those in-service additions. Please explain each revenue requirement impact and explain how they are directly related to those in-service additions.</p> <p>d) Please repeat parts a) through c) exclusively for CRVA-eligible projects as questions d), e), and f).</p>	<p>b) and c) OPG declines to provide the requested calculation at the category account level as this level of granularity is impractical and unnecessary for a revenue requirement analysis.</p> <p>For illustrative purposes, Chart 1 below provides a calculation for the 2020-2025 period that is equivalent to a hypothetical total annual capital-related revenue requirement for the regulated hydroelectric facilities, based on actual rate base, depreciation and amortization and income tax expense, and the OEB-approved cost of capital parameters underpinning the regulated hydroelectric payment amounts in effect during the period. In providing this information, OPG notes that the OEB did not review or approve any hydroelectric capital-related revenue requirement for the 2022-2026 period as the payment amounts were legislatively frozen pursuant to O. Reg. 53/05, section 6(2)13. (See IR for detail)</p> <p>d) to f) OPG declines to provide the requested analysis. For the hydroelectric components of the Capacity Refurbishment Variance Account (“CRVA”), for the reasons set out in Ex. L-H1-Staff-260, part b), OPG can only seek recovery after the end of an IR term. Since the information for the current 2022-2026 IR term is unavailable until the term concludes, the recoverable amount in the account cannot be determined or cleared during this proceeding. As such, the requested information is not relevant to this proceeding. Refer to Ex. L-A1-SEC-010 for a demonstration of how the CRVA interacts with the previously approved price-cap mechanism for the regulated hydroelectric facilities.</p>
A1-Staff-278	e) Please confirm that generation capacity is sold in several bulk power markets, including those in several American regions that are adjacent to Ontario. A dramatic rise in capacity prices in bulk power markets managed by PJM has recently	e) LEI can confirm the first part of the question, namely that capacity markets are in place in several regions across the US, as well as in Ontario. LEI will not comment on the second part of the question regarding affordability. We do not believe this question is relevant to our analysis.

IR#	Questions	Response
	reduced the affordability of power in the region that it serves considerably. If not confirmed, please explain.	
A1-Staff-279	b) The working papers provided appear to have all the information required for a calculation of the TFP and O&M productivity trends of OPG. Such information may prove useful to the OEB in this proceeding. Please provide a table or tables that reports OPG's year-by-year TFP and component output and OM&A and capital input quantity growth together with 21- and 15-year average annual growth rates for those variables.	b) For the purposes of setting the base productivity component of the X factor, a TFP study of the hydroelectric generation industry as a whole is appropriate. An analysis of a single firm's total factor productivity, as suggested by this question, is not relevant and therefore LEI declines to provide the tables requested. As noted on page 7 of the TFP report: (see IR for detail)
A1-Staff-283	c) PEG may perform its own benchmarking analysis as part of PEG's evidence relating to the stretch factor. It would be useful at a minimum to know the identity of the companies included in the LEI benchmarking work to help explain differences in the results. Please provide a file with the non-EUCG data for each company, plant, and year used in the analysis. It should include the input prices used for each observation and any other data used in the analysis that is not covered by the NDA. Please also consider if providing anonymized data would be consistent with the NDA. Although not ideal, it would aid in the testing of at least some aspects of the work.	c) LEI cannot provide the company names or plant names because this data is subject to an NDA between EUCG and LEI. All data used in the analysis that is not covered by the NDA has already been provided in the benchmarking workpaper.

IR#	Questions	Response
A1-Staff-285 d) i and iii	<p>d) Please provide forecasted values for the following data items for each year for 2025 to 2031. If 2025 actuals are provided in the response to part a of this question, the forecasted data may begin in 2026.</p> <p>i. OM&amp;A data consistent with the response to part a of this question</p> <p>iii. Generation volumes consistent with the response to part a of this question.</p>	<p>i. Refer to Attachment 1 for 2026-2027 forecast amounts. OPG declines to provide OM&amp;A for the outer years of the period (i.e., 2028-2031) as this information is not relevant under the proposed regulated hydroelectric rate-setting methodology (Ex. A1-3-2, Section 2.0). Outside of the C-factor, OPG’s proposed hydroelectric rate-setting methodology is based on a detailed review of the 2027 test year (Ex. A1-3-2, Section 2.2). Beyond the 2027 test year, regulated hydroelectric revenue will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1-3-2, Section 2.3.</p> <p>iii. OPG assumes “production volumes” to mean total generation. Refer to Ex. E1-1-1, Table 1 for 2025-2027 data. Refer to Ex. L-A1-SEC-011 for 2028-2031.</p>
A1-Staff-292 a)	<p>a) Please provide revenue requirement growth rate projections for each year of the proposed plan period (2027-2031) that are comparable to the Company’s proposal and consistent with the following assumptions.</p> <p>i. Revenue requirement for 2027 as OPG proposes.</p> <p>ii. Revenue requirement for OM&amp;A expenses net of other operating revenue in years 2028-2031 as OPG proposes.</p> <p>iii. Capital-related revenue requirement from 2028 to 2031 calculated as OPG proposes except for an alternative basis for some gross plant additions. Gross plant additions eligible for forecasting and K-bar treatment are identified in the attached Table 1.</p> <p>iv. Gross plant additions designated for K-bar treatment would be based on averages of the Company’s 2022-2024 actual additions and 2025-26 budgeted additions escalated for annual inflation</p>	<p>OPG respectfully declines to undertake the K-Bar analysis and calculations requested in this interrogatory for several reasons, outlined below. These analyses are not relevant to evaluating OPG’s proposed Custom IR framework for the regulated hydroelectric facilities and are not practicable within the time available for responding to interrogatories.</p> <p>OPG developed its proposed Custom IR rate-setting framework for the company’s regulated hydroelectric facilities based on the principles outlined in the OEB’s Renewed Regulatory Framework (“RRF”). The RRF specifies that Custom IR is most appropriate for utilities “with significantly large multi-year or highly variable investment commitments that exceed historical levels.”<sup>1</sup></p> <p>Based on the materials provided by PEG and preliminary research, OPG understands that the K-bar mechanism fundamentally relies on historical capital additions to determine capital funding for future periods. This approach appears to be misaligned with the OEB’s Custom IR rate-setting method, which is explicitly based on a utility’s five-year capital forecasts for the upcoming rate period.<sup>2</sup> The Custom IR rate-setting method has been approved for numerous utilities on this basis for over a decade, whereas, to</p>

IR#	Questions	Response
	<p>and OPG capacity growth to the applicable “out” years of the proposed plan (2028-31). Here are the steps in this calculation, which have been implemented by PEG using escalators developed in Tables 2a and 2b.</p> <ol style="list-style-type: none"> <li>1) For each of the years from 2022 to 2026, gross plant additions in the capital categories designated for K-bar treatment should be escalated to 2027 for inflation and OPG’s capacity growth. The OEB’s proposed I-factor formula is used in these calculations for the years for which required data are available. Where inflation forecasts are required, we use forecasts of GDPIPI inflation from Toronto Dominion Economics and of AWE Ontario inflation that PEG purchased from Signal49 Research.</li> <li>2) Calculate the average of the K-bar designated gross plant additions that have been escalated to 2027 business conditions for each capital category.</li> <li>3) Escalate each of these 2027 averages to the four out years of the proposed plan (2028-2031) using inflation plus capacity growth.</li> </ol> <p>v. Insert these gross plant additions into the rate base calculations that also include OPG’s forecasts of plant additions for other asset categories. The rate base calculations should include depreciation of older plant and plant retirements as in the numbers reported on line 2a of Table 2 in Exhibit I1/Tab 2/Schedule 1 of OPG’s Custom IR submission.</p>	<p>OPG’s knowledge, the historical K-bar approach has never been used or endorsed by the OEB in any previous decision or rate-setting policy document.</p> <p>OPG is not familiar with the details of the K-bar mechanism, either in the jurisdictions cited in the preamble to this interrogatory or the modified version proposed by PEG. Therefore, it is not practicable for OPG to consider the issues that could arise from adopting K-bar rate-setting during the discovery phase of this Application.</p> <p>When first establishing the incentive rate-setting frameworks that apply to OPG, the OEB undertook a consultative process (EB-2012-0340). If the OEB determines that new forms of incentive rate-setting should be considered for OPG’s prescribed assets, beyond those set out in the RRF, OPG believes this should occur through a consultative process, well in advance of a payment amounts proceeding.</p>

IR#	Questions	Response
	<p>vi. Calculate the resultant levels of the Company's capital-related and total revenue requirements for each of the out years of the plan. The results for the level of the Company's total revenue requirement should be comparable to the result in line 14 of Table 2, while the results for the level of the Company's Capital-Related Revenue Requirement should be comparable to the result in line 7 of Table 2. Calculate the capital related revenue requirement shortfall and C-Factor in the same manner as in lines 9 and 10 of Table 2.</p> <p>Please apply a reasonable approach regarding the value of disposals or other implementation complications and provide the assumptions you relied upon in your response</p> <p>vii. The resultant growth in the Capital-Related Revenue Requirement would be subject to a 0.15% X factor markdown, as OPG has proposed.</p> <p>viii. The portions of the capital revenue requirement that are accorded K-bar treatment would not be subject to OPG's proposed underspend clawback.</p>	
D1-Staff-309 a)	a) For each referenced project, please identify the specific condition assessments, inspection reports, engineering analyses, remaining-life evaluations, original equipment manufacturers (OEM) studies, or risk assessments relied upon to justify the proposed work.	a) OPG primarily relies on equipment health ratings to justify the proposed investments. Refer to Ex. L-D1-SEC-041 for a detailed explanation of OPG's equipment health monitoring process, and specifically Attachment 3, Part (c) which summarizes the major components in scope, and the health assessment score of each of those major assets, for Tier 1 (i.e., \$30 million or greater) regulated hydroelectric capital and OM&A projects.

IR#	Questions	Response
		<p>OPG declines to provide the further details sought by this interrogatory, as the request is overly broad and does not recognize proportionality considerations which underlie the interrogatory process. Furthermore, in light of the explanation and information provided in Ex. L-D1-SEC-041, the further details sought by this interrogatory would provide limited, if any, probative value.</p>
<p>D1-Staff-316 a) b) c) d) and e)</p>	<p>a) For each referenced project, please provide a summary of changes from the last approved baseline schedule to the current request showing, for each major milestone, the original date, revised date, variance, and principal cause of variance.</p> <p>b) For each referenced project, please provide a summary of cost changes by major category showing the original approved cost, incremental cost incurred to date, the currently requested increment, and the remaining cost to complete.</p> <p>c) Please describe the key factors contributing to the material schedule and cost variances for each project including discovery work, design immaturity, contractor-role changes, procurement delay, manufacturing or delivery issues, extended commissioning, equipment failure, owner-support growth, or other project-specific drivers, as applicable.</p> <p>d) Where equipment failure, commissioning problems, or recovery work occurred, please summarize the documented root cause, corrective action, and allocation of cost responsibility among OPG, original equipment manufacturers (OEMs), contractors, and other counterparties.</p>	<p>In responding to this question, OPG has not included details for the following projects for the reasons set out below:</p> <p>Project #80543 Sir Adam Beck Pump GS - Reservoir Refurbishment (Reference 1), Project #80649 Sir Adam Beck I GS - G10 Major Overhaul &amp; Upgrade (Reference 2) and Project #82777 Sir Adam Beck 1 GS - Unit G5 Upgrade (Reference 5), as all amounts associated with these projects were reviewed and approved by the OEB in EB-2023-0336.<sup>1</sup></p> <p>Project #84494 Chenaux Limerick Island Superstructure Gate Hoist (Reference 7): this project neither has a superseding Business Case Summary (“BCS”) nor is “in recovery”. The BCS filed in Reference 1 identifies an increase in cost between the Gate 2 Definition Phase and Gate 3 Execution Phase. As described in Ex. D1-1-2, p. 6, this is a natural progression as the project continued to solidify scope, complete detailed design, and refine cost estimates throughout the planning process. As described in Reference 7, total project cost at execution phase includes a revision to the sluiceway controls standard, power supply replacement, addition of stair towers, enclosed hoist house and logistical considerations at the interprovincial bridge.</p> <p>Project #84907 Otter Project Camp (Reference 8): There was no cost variance associated with this project; any schedule extensions were managed within the established budget.</p> <p>(see IR for detail)</p>

IR#	Questions	Response
	<p>e) Please identify any remaining commercial exposure, claims, unresolved contractor issues, or residual contingency at the time of the current filing.</p>	
D1-Staff-320	<p>a) For each of Projects 84907, 84901, 87197, and 87329 please describe the specific hydroelectric operational, maintenance, production, control-centre or refurbishment related functions expected to be supported by the proposed facility.</p> <p>b) Please explain why each project is appropriately included within the hydroelectric capital program, rather than being treated as general facility or corporate support investments.</p> <p>c) Please explain how OPG determined the proposed size, capacity or accommodation scope of each facility, relative to the anticipated hydroelectric operational need or expected refurbishment workload and how OPG assessed the risk of underutilization.</p> <p>d) Please describe the expected utilization of each facility, including the number of staff, functions, activities, number and type of components or hydroelectric projects, as applicable, expected to rely on it.</p>	<p>a) to d) As described in Ex. L-D1-Staff-079 and Ex. L-D1-Staff-080, the projects detailed in References 3 and 4 were erroneously included in the pre-filed evidence; OPG will be updating the evidence to remove these projects from the Application. No further details are provided regarding these projects.</p> <p>(see IR for detail)</p>
D3-SUP-006 b)	<p>b) What is the planned date for relocating Niagara's non-plant based staff to corporate head office building in Oshawa?</p>	<p>b) There are currently active and ongoing negotiations taking place with the Society regarding the move of Niagara non-plant based staff to corporate head office. In light of these negotiations that are currently occurring, OPG is not in a position to further respond to this question at this point and wants to ensure it does not prejudice the ongoing negotiations.</p>

IR#	Questions	Response
D3-SUP-008 a) to e)	<p>a) What mitigation measures (e.g., shuttle service, travel allowances, enhanced remote work) are being considered?</p> <p>b) How many Niagara employees have agreed, declined, or not yet decided regarding relocation?</p> <p>c) How many staff does OPG expect will ultimately refuse the move?</p> <p>d) What are the projected:</p> <ul style="list-style-type: none"> <li>i. severance costs,</li> <li>ii. recruitment costs for replacements, and</li> <li>iii. training or onboarding transition costs?</li> </ul> <p>e) Has OPG conducted any updated attrition risk analysis? If so, please provide this.</p>	<p>a) – e) In respect of employees other than Niagara office employees (employees from 800 Kipling Avenue and 700 University Avenue), mitigation measures and efforts have been previously negotiated and implemented, and employee moves have been implemented. In respect of Niagara-based employees, there are currently active and ongoing negotiations taking place with the Society regarding the move of these employees to corporate head office. As such, OPG has not yet initiated the redeployment of Niagara-based employees. In light of these negotiations that are currently occurring, the outcome of which will impact the responses to these questions, OPG is not in a position to further respond at this point and OPG wants to ensure it does not prejudice the ongoing negotiations.</p>
F4-SUP-014 d)	<p>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&amp;A costs to reflect a reduction to 10.5% management in total staffing (p.82).</p> <p>v. How would OPG go about eliminating management staff in order to reach a management staff level of 10.5% of total regular staff?</p>	<p>OPG declines to comment on this speculative question. A determinative response for any reduced OM&amp;A costs would require elimination of work programs and would necessitate the Applicants to carefully assess impacts to production, safety, performance and delays to project execution, among other priorities.</p>

IR#	Questions	Response
F3-Pinto-001	<p><b>A. System Outputs and Maintenance Backlog</b>  For the period 2020-2025, produce standard or routinely available CRE System reports or exports showing:</p> <ul style="list-style-type: none"> <li>• Total maintenance backlog by year;</li> <li>• Backlog by asset category and by facility;</li> <li>• Identification of safety-critical and nuclear-critical assets within the backlog;</li> <li>• Aging of backlog items.</li> </ul> <p>If backlog data were not consistently captured or reported for any portion of this period, state:</p> <ul style="list-style-type: none"> <li>• The years of facilities affected; and</li> <li>• What alternative tracking methods, if any, were used.</li> </ul> <p><b>B. Exception and Risk Visibility</b>  Produce all exception reports, dashboards, or summaries generated by or derived from the CRE System during the same period that identified:</p> <ul style="list-style-type: none"> <li>• Overdue or deferred maintenance; and</li> <li>• Safety-critical, nuclear-critical, or regulatory-related exceptions.</li> <li>• Identify whether such exception information was:</li> <li>• Automatically generated by the system; or</li> <li>• Manually compiled, supplemented, or overridden.</li> </ul> <p><b>C. System Configuration, Data Integrity, and Effectiveness Review</b></p> <p>Produce documentation sufficient to show:</p>	<p>This interrogatory seeks extensive details and documentation pertaining to facilities maintenance covering a six-year period. OPG declines to provide the requested information as the request is overly broad, lacks clarity and is unreasonably onerous to respond to. The information sought is not material, lacks relevance, and/or offers minimal, if any, probative value in deciding the OEB-approved issues in this proceeding.</p> <p>In an effort to be helpful, below OPG has provided additional information on topics that are the subject of this interrogatory.</p> <p>(See IR for detail)</p>

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>• The approved CRE system configuration used to support maintenance, backlog, and exception reporting; and</li> <li>• Any material configuration changes between 2020 and 2025 that affected backlog tracking, exception identification, or reporting.</li> <li>• Identify the role(s) or function(s) responsible for:</li> <li>• CRE System data integrity; and</li> <li>• Accuracy and completeness of CRE maintenance reporting.</li> </ul> <p>With respect to the CRE system as a capital project:</p> <ul style="list-style-type: none"> <li>• Produce any Post-Implementation Review (PIR), benefits-realization review, or equivalent assessment prepared to evaluation system effectiveness following implementation; or</li> <li>• If no such review was completed, state this explicitly.</li> <li>• If a PIR or equivalent review was completed, produce records identifying:</li> </ul> <p>Any material findings, recommendations, or identified gaps; and Corrective actions or follow-up measures taken in response.</p> <p><b>Privilege and Non-Existence</b>  If any responsive record is withheld on the basis of privilege, produce a privilege log identifying the document, date, author, recipient, and basis of the claim, together with a non-confidential description of its subject matter.</p> <p>If any requested information does not exist, state this explicitly.</p>	

IR#	Questions	Response
F3-Pinto-002	<p><b>A. Condition Assessments and Investigations</b>  For safety-critical or nuclear-critical CRE assets with deferred or overdue maintenance during 2022-2025, produce:</p> <ul style="list-style-type: none"> <li>• Routine condition assessments, inspection reports, or investigative findings; and</li> <li>• Records of recommended or completed follow-up actions.</li> <li>• Produce any annual Building Condition Assessment reports, trend analyses, or comparable facility condition studies prepared by or for the Facilities &amp; Projects organization during 2022-2025.</li> <li>• Identify instances where no formal condition assessment (including annual condition assessments) was conducted despite known backlog, deferrals, or exceptions.</li> </ul> <p><b>B. Risk Assessment and Acceptance</b>  Produce any risk registers, risk summaries, or impact analyses in effect during 2022-2025 that incorporated CRE maintenance backlog, deferred work, or CRE-related exceptions.</p> <p>For material CRE maintenance deferrals, produce records showing:</p> <ul style="list-style-type: none"> <li>• The assessed risk (qualitative or quantitative); and</li> <li>• Whether the risk was mitigated, deferred, or accepted.</li> <li>• Where risks were formally or informally accepted, identify: <ul style="list-style-type: none"> <li>• The approving authority; and</li> <li>• The duration or period of acceptance.</li> </ul> </li> </ul> <p><b>C. Oversight and Decision-Making</b></p>	<p>This interrogatory seeks extensive details and documentation pertaining to facilities maintenance covering a four-year time period. OPG declines to provide the requested information as the request is overly broad, lacks clarity, and is unreasonably onerous to respond to. The information sought is not material, lacks relevance, and/or offers minimal, if any, probative value in deciding the OEB-approved issues in this proceeding.</p> <p>In an effort to be helpful, below OPG has provided additional information on topics that are the subject of this interrogatory.</p> <p>(See IR for detail)</p>

IR#	Questions	Response
	<p>Produce records evidencing management-level or executive-level of CRE maintenance backlog or risk during 2022-2025, including:</p> <ul style="list-style-type: none"> <li>• Briefing materials;</li> <li>• Decision notes; and</li> <li>• Direction provided to management.</li> <li>• Identify instances where CRE maintenance deferrals were linked to:</li> <li>• Capital planning assumptions; or</li> <li>• Anticipated facility replacement, refurbishment, or redevelopment.</li> </ul> <p><b>D. Corrective Actions and Organizational Controls</b> Produce records of corrective actions taken during 2022-2025 in response to:</p> <ul style="list-style-type: none"> <li>• Identified deficiencies in CRE maintenance systems, tools, or processes; and</li> <li>• Repeated maintenance exceptions or sustained backlog growth.</li> <li>• Produce any internal audits, reviews, or assessments conducted during 2022-2025 that evaluated:</li> <li>• Effectiveness of CRE maintenance delivery; and</li> <li>• Adequacy of systems, internal controls, or governance arrangements.</li> </ul> <p><b>E. Specific Work Orders and Prior Raised Concerns</b> With respect to work orders previously raised regarding CRE maintenance concerns that remained open, were revisited, or were otherwise active during 2022-2025 (including those identified in FOI files 26-001 and 26-002), identify:</p> <ul style="list-style-type: none"> <li>• The current status of each work order;</li> <li>• The last substantive action taken;</li> </ul>	

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>• The responsible role or function; and</li> <li>• Any associated invoices, purchase orders, or contracts.</li> <li>• Produce internal correspondence or records from 2022-2025 that document:</li> <li>• Concerns raised regarding these work orders; and</li> <li>• Decisions to defer, modify, or close them without completion</li> </ul> <p><b>F. Strategic Planning and Best-Practices Implementation</b></p> <p>Produce any Strategic Facilities Plan, Facilities &amp; Projects strategy, Facilities Master Plan, or comparable document that was in effect, updated, relied upon, or referenced by OPG during 2022-2025.</p> <p>For each such plan or strategy, produce records showing how it was implemented during this period, including:</p> <ul style="list-style-type: none"> <li>• Trend analyses or environmental scans used to inform decision-making;</li> <li>• Alignment with OPG’s mission, strategic imperatives, and values;</li> <li>• Short- and long-range facility plans;</li> <li>• Project plans tied to stated objectives;</li> <li>• Evaluation mechanisms, metrics, or follow-up reports;</li> <li>• Benchmarking studies and actions taken in response;</li> <li>• Business continuity, facilities reliability, preventive maintenance, or risk-management initiatives referenced in the plan;</li> <li>• Staffing, resourcing, or organizational design changes implemented or maintained to support the plan; and</li> </ul>	

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>• Stated goals or targets and progress against them.</li> </ul> <p>Identify any instances during 2022-2025 where OPG's actual CRE or Facilities &amp; Projects practices materially diverged from its stated strategic objectives or best-practice commitments.</p> <p><b>G. Insurance and Third-Party Risk Oversight</b> Produce records sufficient to demonstrate compliance during 2022-2025 with applicable insurance policy requirements and third-party risk-control obligations relevant to CRE properties, including records of inspections, risk surveys, recommendations, and follow-up actions by insurers or insurer-appointed risk engineers.</p> <p><b>H. Cross-Jurisdictional Coordination and Resource Competition</b> Describe the governance, monitoring, and escalation mechanisms used by OPG to manage jurisdictional overlap and resource competition between the central CRE organization and Nuclear Operations &amp; Maintenance, including:</p> <ul style="list-style-type: none"> <li>• How prioritization decisions affecting CRE assets on nuclear sites are made and reviewed;</li> <li>• How work protection, lockout-target, or similar requirements affecting CRE maintenance are coordinated and monitored;</li> <li>• How known organizational or process weaknesses identified in strategic planning exercises (including the Strategic Plan) were tracked and addressed; and</li> </ul>	

IR#	Questions	Response
	<p>Any corrective actions or control enhancements implemented to mitigate operational, safety, or continuity risks arising from such cross-jurisdictional challenges.</p> <p><b>Privilege and Non-Existence</b> If any responsive record is withheld on the basis of privilege, produce a privilege log and non-confidential description as set out in IR-1.</p> <p>If any requested information does not exist, state this explicitly.</p>	
F3-Pinto-003	<p><b>A. Representations of Independence and Governance Structure</b> For the period 2020-2025, identify how OPG described the operational and governance independence of each Affiliated Entity in public, regulatory, or internal materials.</p> <p>Produce records sufficient to show:</p> <ul style="list-style-type: none"> <li>• The formal governance structure for each Affiliated Entity; and</li> <li>• Reserved authorities, approval thresholds, or escalation requirements involving OPG.</li> </ul> <p><b>B. Cross-Appointments and Overlapping Authority</b> Identify all instances during 2020-2025 where individuals held concurrent executive or board-level roles across OPG and one or more Affiliated Entities.</p> <ul style="list-style-type: none"> <li>• For each instance, produce records sufficient to show: <ul style="list-style-type: none"> <li>• The roles held and duration of overlap;</li> <li>• The scope of authority associated with each role; and</li> </ul> </li> </ul>	<p>This interrogatory seeks extensive details and documentation pertaining to the governance of affiliated and unregulated business activities. OPG declines to provide the requested information as the request is overly broad and unreasonably onerous to respond to. The information sought is not material, lacks relevance, and/or offers minimal, if any, probative value in deciding the OEB-approved issues in this proceeding.</p> <p>In an effort to be helpful, OPG notes that the topics raised in this interrogatory are addressed in the following pre-filed exhibits.</p> <p>(See IR for detail)</p>

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>• Whether the roles involved influence over hiring, contracting, strategic partnerships, or capital or operating decisions.</li> </ul> <p><b>C. Coordinated Forums and Information-Sharing Practices</b>  Identify any Coordinated Forums involving OPG and Affiliated Entities during the period, including their:</p> <ul style="list-style-type: none"> <li>• Purpose and mandate;</li> <li>• Participant roles (by function, not by name); and</li> <li>• Frequency and duration.</li> <li>• Produce any policies, terms of reference, or guidance governing:</li> <li>• Permissible topics of discussion;</li> <li>• Information-sharing boundaries; and</li> <li>• Safeguards intended to preserve decision-making independence.</li> <li>• Identify whether such forums addressed matters including:</li> <li>• Human resources or labour relations strategy;</li> <li>• Workforce planning or movement across entities;</li> <li>• Contracting practices or vendor engagement; or</li> <li>• Sequencing or coordination of strategic initiatives.</li> </ul> <p><b>D. Conflict Identification and Mitigation</b>  Produce all policies, procedures, and Code of Business Conduct provisions in effect during 2020-2025 governing:</p> <ul style="list-style-type: none"> <li>• Conflicts of interest;</li> <li>• Cross-appointments; and</li> <li>• Coordinated practices across Affiliated Entities.</li> <li>• For each Cross-Appointment identified in Section B, identify:</li> <li>• Whether a conflict assessment was conducted;</li> <li>• What mitigation measures were applied; and</li> </ul>	

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>The role or function responsible for oversight.</li> </ul> <p><b>E. Escalation, Independence, and External Interface Controls</b></p> <p>Produce records evidencing how OPG ensured that:</p> <ul style="list-style-type: none"> <li>Actual or perceived conflicts were escalated outside affected reporting lines; and</li> <li>Independent review or challenge was available where ordinary governance channels may themselves have been conflicted.</li> </ul> <p>Produce policies or records governing communications between OPG and external public-sector bodies concerning matters involving Affiliated Entities, including:</p> <ul style="list-style-type: none"> <li>Documentation and record-keeping requirements; and</li> <li>Oversight or approval mechanisms intended to preserve independence.</li> </ul> <p><b>F. Structural Conflicts of Interest and Delegated Authority Controls</b></p> <p>Produce policies, procedures, or guidance in effect during 2020-2025 addressing structural or inherent conflicts of interest, including circumstances where:</p> <ul style="list-style-type: none"> <li>A single leadership role encompassed responsibility for functions with potentially competing control objects; or</li> <li>Segregation of duties ordinarily expected under governance best practices was not feasible.</li> </ul> <p>For such circumstances, produce records sufficient to show:</p> <ul style="list-style-type: none"> <li>How the structural conflict was identified and assessed;</li> </ul>	

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>• What mitigation measures were required or recommended; and</li> <li>• Whether the arrangement was treated as an acceptable risk, a transitional measure, or an approved exception.</li> </ul> <p>Identify any instances during 2020-2025 where structural conflicts were acknowledged but permitted to continue, and the documented rationale for doing so.</p> <p><b>Privilege and Non-Existence</b>  If any responsive record is withheld on the basis of privilege, produce a privilege log identifying the document, date, author, recipient, and the basis of the claim, together with a non-confidential description of its subject matter.</p> <p>If any requested information does not exist, state this explicitly.</p>	
F3-Pinto-004	<p><b>A. Code of Business Conduct Framework</b>  Produce the Code of Business Conduct and any related policies, procedures, or guidance in effect during the Trigger Period governing:</p> <ul style="list-style-type: none"> <li>• Conflicts of interest;</li> <li>• External business relationships; and</li> <li>• Use of senior executive authority in hiring or engagement decisions.</li> <li>• Identify the roles or functions responsible during the Trigger Period for:</li> <li>• Conducting conflict assessments; and</li> <li>• Determining mitigation or recusal requirements.</li> </ul> <p><b>B. Application of CoBC Controls During the Trigger Period</b></p>	<p>This interrogatory seeks extensive details and documentation pertaining to external business relationships involving other utilities and related hiring or engagement decisions. OPG declines to provide the requested information as the request is overly broad, lacks clarity and is unreasonably onerous to respond to. The information sought is not material, lacks relevance, and/or offers minimal, if any, probative value in deciding the OEB-approved issues in this proceeding.</p>

IR#	Questions	Response
	<p>For the Trigger Period, identify whether any CoBC Controls were triggered in connection with:</p> <ul style="list-style-type: none"> <li>• Business discussions or initiatives involving an External Utility; and</li> <li>• Hiring, engagement, or placement decisions linked to such relationships.</li> </ul> <p>For each instance, produce records sufficient to show:</p> <ul style="list-style-type: none"> <li>• Whether a disclosure was made;</li> <li>• Whether an assessment was conducted; and</li> <li>• What mitigation measures, if any, were applied.</li> </ul> <p><b>C. Hiring and Engagement Governance</b> Produce policies or guidance in effect during the Trigger Period governing:</p> <ul style="list-style-type: none"> <li>• Creation of new positions or roles;</li> <li>• Use of non-standard hiring pathways; and</li> <li>• Approval requirements where no pre-approved position or headcount existed.</li> </ul> <p>Identify whether any exceptions or non-standard practices were approved during the Trigger Period in connection with an External Utility relationship, and if so:</p> <ul style="list-style-type: none"> <li>• The approving authority; and</li> <li>• The documented rationale.</li> </ul> <p><b>D. Oversight, Ethics Review, and Escalation</b> Identify whether any ethics review, screening, or determination was initiated or considered during the Trigger Period in relation to:</p> <ul style="list-style-type: none"> <li>• External Utility relationships; or</li> <li>• Related hiring or engagement decisions.</li> </ul>	

IR#	Questions	Response
	<p>If so, produce records sufficient to show:</p> <ul style="list-style-type: none"> <li>• The timing and scope of the review;</li> <li>• Whether the review was internal or independent; and</li> <li>• The outcome or disposition at a high level.</li> </ul> <p><b>E. Restrictions on Future Employment, Re-engagement, and Access to Work</b> Produce policies or guidance in effect during the 2020-2025 Period governing restrictions on future employment, re-engagement, or access to work following investigations or terminations, including any appeal or review mechanisms applicable to such restrictions.</p> <p><b>Privilege and Non-Existence</b> If any responsive record is withheld on the basis of privilege, produce a privilege log identifying the document, date, author, recipient, and the basis of the claim, together with a non-confidential description of its subject matter.</p> <p>If any requested record does not exist, state this explicitly.</p>	
F3-Pinto-005	<p><b>A. Subsidiary Contractor Governance Framework</b> Produce policies, procedures, or guidance in effect during 2020-2025 governing:</p> <ul style="list-style-type: none"> <li>• Engagement of Independent Contractors by Subsidiaries;</li> <li>• Sole-source versus competitive selection</li> <li>• Approval of contractor rates, scope, and duration; and</li> <li>• Required value-for-money or alternatives assessments.</li> </ul>	<p>This interrogatory seeks extensive details and documentation pertaining to the use of contractors by unregulated affiliates. OPG declines to provide this information as it relates to unregulated business practices which are outside the scope of, and not relevant to, this proceeding.</p>

IR#	Questions	Response
	<p>Identify how OPG ensures that contractor engagements by Subsidiaries are independently justified and subject to appropriate oversight.</p> <p><b>B. Exercise Oversight and Conflict-Mitigation Controls</b> Produce policies or guidance governing Cross-Entity Oversight, including controls intended to mitigate conflicts of interest where senior executives influence:</p> <ul style="list-style-type: none"> <li>• Demand for services at OPG; and</li> <li>• Engagement or deployment of contractors at a Subsidiary.</li> </ul> <p>Identify what controls were required or applied during 2020-2025 to prevent preferential sourcing or deployment of Subsidiary-engaged contractors due to cross-entity executive influence.</p> <p><b>C. Cross-Entity Use of Subsidiary Contractors</b> Identify any instances during 2020-2025 where Independent Contractors engaged by a Subsidiary performed work that benefited:</p> <ul style="list-style-type: none"> <li>• OPG; or</li> <li>• Another Subsidiary.</li> </ul> <p>For each instance, produce records sufficient to show:</p> <ul style="list-style-type: none"> <li>• The nature of the work performed;</li> <li>• Which entity engaged the contractor;</li> <li>• Which entity benefited; and</li> <li>• How the arrangement was approved.</li> </ul> <p><b>D. Cost Attribution and Transparency</b> Produce policies or guidance governing:</p>	

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>• Time recording for contractors performing work across entities; and</li> <li>• Cost attribution and charge-back between OPG and Subsidiaries.</li> <li>• For the instances identified in Section C, produce records sufficient to show whether contractor time and costs were fully attributed to the benefiting entity.</li> </ul> <p>If no format cost-tracking or attribution occurred, state this explicitly.</p> <p><b>E. Value-for-Money and Alternatives Assessment</b> Identify whether value-for-money or alternatives assessments were undertaken before using Subsidiary-engaged contractors to support work benefiting OPG or another entity.</p> <p>If no such assessments were undertaken, state this explicitly.</p> <p><b>Privilege and Non-Existence</b> If any responsive record is withheld on the basis of privilege, produce a privilege log identifying the document, date, author, recipient, and the basis of the claim, together with a non-confidential description of its subject matter.</p> <p>If any requested record does not exist, state this explicitly.</p>	

IR#	Questions	Response
F3-Pinto-006	<p><b>A. Leadership Selection and Competency Framework</b></p> <p>Produce policies, procedures, or guidance in effect during 2020-2025 governing:</p> <ul style="list-style-type: none"> <li>• Selection, appointment, and evaluation of individuals into Senior Roles;</li> <li>• Required competency, merit, or qualification frameworks; and</li> <li>• Use of non-standard pathways (e.g., contractors, retirees, or secondees) for Senior Roles.</li> </ul> <p>Identify any approved exceptions to standard selection or positing requirements during 2020-2025 and, for each:</p> <ul style="list-style-type: none"> <li>• Describe the circumstances;</li> <li>• Identify the approving authority; and</li> <li>• Indicate how the exception was documented.</li> </ul> <p>Identify Senior Role appointments during 2020-2025 where the incumbent had previously been a contractor, retiree, or secondee, and produce records sufficient to show:</p> <ul style="list-style-type: none"> <li>• The criteria used to assess suitability;</li> <li>• Any post-appointment evaluation conducted; and</li> <li>• The circumstances of departure, if applicable.</li> </ul> <p><b>B. Termination and Separation Governance</b></p> <p>Produce policies or guidance in effect during 2020-2025 governing terminations and separations, including:</p> <ul style="list-style-type: none"> <li>• With-cause versus without-cause determinations;</li> <li>• Required approvals and due-process steps; and</li> <li>• Allocation of termination costs between OPG and Subsidiaries.</li> </ul> <p>Produce, in anonymized form where appropriate:</p>	<p>This interrogatory seeks extensive details and documentation pertaining to OPG’s unregulated affiliates’ human resources and labour relations practices. OPG declines to provide the requested information as the request is overly broad, lacks clarity and is unreasonably onerous to respond to. The information sought is not material, lacks relevance, and/or offers minimal, if any, probative value in deciding the OEB-approved issues in this proceeding.</p>

IR#	Questions	Response
	<ul style="list-style-type: none"> <li>• A summary of termination events for Senior Roles during 2020-2025, including reason codes and approval levels; and</li> <li>• Any internal reviews or analyses addressing elevated termination or turnover rates at a Subsidiary.</li> </ul> <p><b>C. Oversight, Transparency, and Access Controls</b> Produce policies or guidance governing access to Senior Roles, including:</p> <ul style="list-style-type: none"> <li>• Posting and competition requirements;</li> <li>• Transparency of opportunities; and</li> <li>• Interaction between temporary or contract pathways and permanent appointments.</li> </ul> <p>Identify any instances during 2020-2025 where offers or appointments to Senior Roles were rescinded or materially altered, and produce records sufficient to show the rationale and approvals.</p> <p><b>D. Public-Interest and Organizational-Stability Oversight</b> Produce any assessments, audits, or reviews conducted during 2020-2025 evaluating:</p> <ul style="list-style-type: none"> <li>• Leadership stability and turnover risk at Subsidiaries; and</li> <li>• Implications for workforce continuity, labour relations, or growth readiness.</li> </ul> <p>Identify any parent-level interventions or escalations undertaken in response to leadership or HR/LR risk at a Subsidiary.</p>	

IR#	Questions	Response
	<p><b>Privilege and Non-Existence</b></p> <p>If any responsive record is withheld on the basis of privilege, produce a privilege log identifying the document, date, author, recipient, and the basis of the claim, together with a non-confidential description of its subject matter.</p> <p>If any requested record does not exist, state this explicitly.</p>	