

May 4, 2026

**VIA RESS**

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”) – Resolution of Motions between the Applicants and AMPCO, SEC, CCC, OAPPA and OEB Staff**

This letter documents the resolutions reached between the Applicants, and AMPCO, CCC, SEC, OAPPA and OEB Staff (the “Moving Parties”) on the motions brought by these parties in their notices of motion dated April 27, 2026 pursuant to correspondence issued by the OEB on April 23, 2026.

This letter is being filed jointly by the Applicant and the Moving Parties to advise the OEB that they will not be proceeding to a motions hearing on May 5, 2026. The motions have been fully resolved as set out in the Appendices to this letter: Appendix A details the resolution of the AMPCO, CCC and SEC motions, Appendix B details the resolution of OEB Staff’s motions, and Appendix C details the resolution of OAPPA’s motion. The Applicants will file the responses resulting from the resolutions of the motions by May 20, 2026.

The Applicants and the Moving Parties have agreed to the resolutions identified in the Appendices without prejudice to their positions regarding relevance, materiality, or appropriateness of the questions. As noted in the Appendices, some parties have agreed to withdraw certain motions without prejudice to being able to ask for this information later in the proceeding. Unless this is explicitly stated in the Appendices, if a party has agreed to withdraw its motion, they will not ask for the same information, unless a new fact or issue has arisen, including as part of other interrogatories responses, that merits further consideration of the information.

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 style with a large, looped initial "A" and a long, sweeping tail.

Andrea Brown

cc:

Aimee Collier (OPG) via e-mail

Charles Keizer (Torys LLP) via e-mail

Appendix A: SEC, AMPCO, CCC Motions

IR #	Question	OPG Response	Intervenor Position	Resolution
A1- SEC-003	<p>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 of OPG’s budget, or aspect of its regulated business.</p>	<p>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.</p>	<p>OPG has interpreted the question incorrectly. The interrogatory does not ask for “all third-party reviews, assessments or audits”, but only benchmarking documents, and only those that relate to a material aspect of OPG’s budget and regulated business. Benchmarking is a fundamental aspect of OEB rate regulation and benchmarking information the company may have that it was not filed in this application is clearly relevant. SEC cannot be expected to point to a specific benchmarking study/report that the company has undertaken as it cannot be expected to know that information. The interrogatory is regularly asked in OEB proceedings and answered without issue.</p>	<p>The Applicants will provide the requested information since 2022, and for clarity, where any benchmarking report exists for multiple years, OPG will provide the most recent benchmarking report.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
			We note that OPG was able to respond to the interrogatory, after initially refusing, in its last proceeding.	
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.	To narrow the question AMPCO seeks a summary of the following: <ul style="list-style-type: none"> <li>• Third-party reviews of specific OPG Business Units.</li> <li>• Third-party reviews, audits, or assessments of OPG's capital and operations planning and project execution processes.</li> <li>• Third-party reviews, audits or assessments of capital projects over \$30 million that relate, in whole or in part, to project governance, cost and schedule performance, readiness for project gates, risk management.</li> <li>• Third-party reviews, audits or assessments, of the adequacy of key internal procedures and systems.</li> <li>• Third-party reviews, audits or assessments of nuclear/ hydroelectric</li> </ul>	The Applicants will provide the requested information for final reports of third-party reviews and audits of OPG's: <ul style="list-style-type: none"> <li>• capital and operations project planning and execution processes</li> <li>• capital projects over \$30 million that relate, in whole or in part, to project governance, cost and schedule performance, readiness for project gates, risk management</li> <li>• nuclear/ hydroelectric production forecasting and outage management</li> </ul>

IR #	Question	OPG Response	Intervenor Position	Resolution
			<p>production forecasts and outage management.</p> <ul style="list-style-type: none"> <li>• All third-party reviews, audits, or assessments of DRP, PRP and DNNP, not already included in the application or other interrogatory responses.</li> </ul>	
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.	OPG has proposed a price-cap Custom IR framework for hydroelectric that differs from the price-cap framework approved in EB-2016-0152, and that allows adjustments to hydroelectric payment amounts beyond I-X. OPG should not be permitted to dictate which elements of its proposed framework, and which of the costs it will ultimately seek to recover over the rate term, can be tested. Intervenors and the OEB must be able to test the reasonableness of the entire framework by understanding OPG's actual forecast costs over the five years. Parties may also wish to propose a different rate	The Applicants will respond to original IR.

IR #	Question	OPG Response	Intervenor Position	Resolution
			<p>framework for the period. The information sought is information OPG already has. It has internally set 5-year cost and production forecasts from all its business units (including its hydroelectric business)4, and has included those forecasts in its Business Plan (presented differently and not on the same basis as other information in the pre-filed evidence).</p>	
<p>A2-SEC-026 (a) and (b)</p>	<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</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</p>	<p>(b) See SEC Position re A1-SEC-012</p>	<p>The Applicants will respond to original IR.</p>

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	for each year between 2025-2031.	<p>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. 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</p>		

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		hydroelectric revenue will be determined formulaically by the proposed annual adjustment mechanism outlined in Ex. A1 3-2, Section 2.3.		
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.	<p>Refer to Attachment 1 for 2027 outage data (confidential).</p> <p>OPG declines to provide 2028-2031 forecast outage data on the basis of relevance. Refer to Ex. L-A1-SEC-011, part (a).</p>	See SEC Position re A1-SEC-012 which also applies to the production forecast. Additionally, testing the reasonableness of the 2028-2031 production forecast is directly related to implications of its own proposed hydroelectric rate framework. As noted in the question set out in in A1-SEC-011(c), OPG proposal's does not include an adjustment to ensure that it does not over collect its capital-related revenue recruitment based on growth in its production forecast over the 2028 2031 period. This has been an issue that the OEB has previously ordered addressed in other price cap based Custom IR decisions. <sup>18</sup> OPG may disagree with	The Applicants will respond to original IR.

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			the need for such a mechanism, but that is a matter for argument at a later date.	
F3-SEC-178 (a) and (b)	<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>	See SEC Position re A1-SEC-012	The Applicants will respond to original IR.
F1-AMPCO-092	With respect to the overhaul projects planned over the 2027-2031 period, please complete the following Table	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	See SEC Position re A1-SEC-012	The Applicants will respond to original IR.

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		<p>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.</p>		
<p>F1-AMPCO-096 (a) and (b)</p>	<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</p>	<p>See SEC Position re A1-SEC-012</p>	<p>The Applicants will respond to original IR</p>

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		<p>landscape [and] incorporate lessons learned from past proceedings.”<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>		
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</p>	CCC relies on the submission of SEC with respect to their interrogatory A1-SEC-012 as to why OPG should be compelled to provide answers relating to the 2028-2031 forecast period.	The Applicants will respond to original IR.

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		beyond 2027 is not relevant under the proposed regulated hydroelectric rate-setting framework.		
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.	CCC relies on the submission of SEC with respect to their interrogatory A1-SEC-012 as to why OPG should be compelled to provide answers relating to the 2028-2031 forecast period.	The Applicants will respond to original IR.
D1-SEC-054	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	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-	The information is relevant and should be produced. SEC does not understand the basis of the refusal. The Filing Requirements are not the full extent of the	Between the updated responses to D1-SEC-054 and D1-SEC-055, the Applicants will provide the information requested in the form of EB-2020-0290, JT2.15, Attachment 1, based on the multi-year business plan that underpinned the EB-2020-0290 application and the corresponding year’s

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	<p>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>SEC-054 and Ex. L-D1-SEC-055. 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. 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 the requested information. Based on these considerations, OPG submits that the requested information would provide</p>	<p>information that can be sought. If they were, there would be no basis for the interrogatory process or further discovery. The refusal is also inconsistent with Procedural Order #2, which provides intervenors the opportunity to "request any relevant information and documentation from the Applicants that is in addition to the evidence already filed" [emphasis added]. The changes to the Filing Requirements made in EB-2024-0136, which primarily involved an increase in the threshold for filing various explanatory information regarding projects<sup>6</sup>, have nothing to do with the interrogatory asked, which is not seeking project-level information. The interrogatory seeks the information in the same way the company produced it in EB-2020-0290 (regarding nuclear operations capital). OPG's comment that</p>	<p>annual budget for such year for the period of 2020-2026, consistent in form with the mocked table provided in Attachment 1 of this letter.</p>

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		<p>limited, if any, incremental probative value relative to what has already been filed on record in accordance with the OEB's Filing Requirements.</p>	<p>there are no OEB approved amounts for hydroelectric since 2016 only reinforces the value of the response, as it would be the only basis available to compare actual versus planned costs. Understanding OPG's internal forecast for expenditures as set out in that year's business plan is important to understanding how OPG performed not just against the previously approved amounts, but the accuracy of that year's budget (which would incorporate more up-to-date estimates, company needs, and other factors). It is also useful to test the prudence of the overall historic spending in each year, which the company seeks to add to rate base in this application. SEC notes that the internal budget information is regularly provided in OEB proceedings, and has previously been found to</p>	

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			be relevant and required to be produced.	
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.	The information is relevant and should be provided. SEC does not understand the basis of the refusal. The Filing Requirements are not the full extent of the information that can be sought. If they were, there would be no basis for the interrogatory process or further discovery. The refusal is also inconsistent with Procedural Order #2, which provides intervenors the opportunity to “request any relevant information and documentation from the Applicants that is in addition to the evidence already filed” [emphasis added]. The changes to the Filing Requirements made in EB-2024-0136, which primarily involved an increase in the threshold for filing various explanatory information regarding projects <sup>9</sup> , have nothing to do with the interrogatory asked,	Between the updated responses to D1-SEC-054 and D1-SEC-055, the Applicants will provide the information requested in the form of EB-2020-0290, JT2.15, Attachment 1, based on the multi-year business plan that underpinned the EB-2020-0290 application and the corresponding year’s annual budget for such year for the period of 2020-2026, consistent in form with the mocked table provided in Attachment 1 of this letter.

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			<p>which is not seeking project-level information. The interrogatory seeks the information in the same way the company produced it in EB-2020-0290 (regarding nuclear operations and support services capital). OPG's comment that there are no OEB approved amounts for hydroelectric since 2016 only reinforces the value of the response, as it would be the only basis available to compare actual versus planned costs. Understanding OPG's internal forecast for expenditures as set out in the approved business plans that would underpin those applications, is important to understanding how OPG performed against a multi-year forecast. Considering that OPG did not have an approved amounts for those years, only reinforces the value in the response as it is the only available information the OEB will</p>	

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			<p>have regarding OPG’s accuracy and ability to undertake multi-year capital expenditure forecasts, to test the prudence of the overall historic spending in each year over that period, which the company seeks to add to rate base in this application.</p> <p>SEC notes that the internal budget information is regularly provided in OEB proceedings<sup>10</sup>, and has previously been found to be relevant and required to be produced.</p>	
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	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] incorporate lessons learned from past proceedings.” (emphasis added). In accordance with the Filing Requirements, the	The information is relevant and should be provided. SEC does not understand the basis of the refusal. The Filing Requirements are not the full extent of the information that can be sought. If they were, there would be no basis for the interrogatory process or further discovery. The refusal is also inconsistent with Procedural Order #2, which provides	The Applicants will respond to original IR.

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	Undertaking JT 2.15, Attachment 1.	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.	intervenors the opportunity to “request any relevant information and documentation from the Applicants that is in addition to the evidence already filed” [emphasis added]. The changes to the Filing Requirements made in EB-2024-0136, which primarily involved an increase in the threshold for filing various explanatory information regarding projects <sup>12</sup> , have nothing to do with the interrogatory asked, which is not seeking project-level information. The interrogatory seeks the information in the same way the company produced it in EB-2020-0290 (regarding nuclear operations capital). Understanding OPG's internal forecast for expenditures as set out in that year's business plan is important to understanding how OPG performed not just against the previously approved amounts, but the accuracy of that	

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			<p>year's budget (which would incorporate more up-to-date estimates, company needs, and other factors). It is also useful to test the prudence of the overall historic spending in each year, which the company seeks to add to rate base in this application.</p>	
D2-SEC-060	<p>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.</p>	<p>OPG declines to provide the requested information for the same reasons as outlined in Ex. L-D2-SEC 059.</p>	<p>SEC does not understand the basis of the refusal. The Filing Requirements are not the full extent of the information that can be sought. If they were, there would be no basis for the interrogatory process or further discovery. The refusal is also inconsistent with Procedural Order #2, which provides intervenors the opportunity to “request any relevant information and documentation from the Applicants that is in addition to the evidence already filed” [emphasis added]. The changes to the Filing Requirements made in EB-2024-0136, which primarily involved an increase in the</p>	<p>The Applicants will respond to original IR.</p>

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			<p>threshold for filing various explanatory information regarding projects<sup>15</sup>, have nothing to do with the interrogatory asked, which is not seeking project-level information. The interrogatory seeks the information in the same way the company produced it in EB-2020-0290 (regarding nuclear operations and support services capital). Understanding OPG's internal forecast for expenditures as set out in the approved business plans in the year after the approved settlement in EB-2020-0290 allows the intervenors and the OEB to understand if and how OPG internally planned to implement the agreed capital reductions. SEC notes that the internal budget information is regularly provided in OEB proceedings<sup>16</sup>, and has previously been found to be relevant and required to be produced.</p>	
D3-SEC-125	Please provide a revised version of the	OPG declines to provide the requested information on	See SEC Position re D2-SEC-059.	The Applicants will respond to original IR.

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	<p>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>	<p>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 incorporate lessons learned from past proceedings." (emphasis added). 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. In light of the</p>		

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		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.		
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.	See SEC Position re D2-SEC-060	The Applicants will respond to original IR.
E2-SEC-139	Please provide a copy of the annual internal nuclear production	OPG declines to provide the requested information on the basis that the request	The information is relevant and should be provided. SEC does not	The Applicants will respond to IR.

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	forecast for each year between 2022 and 2026.	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] incorporate lessons learned from past proceedings." (emphasis added) 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.	understand the basis of the refusal. The Filing Requirements are not the full extent of the information that can be sought. If they were, then there would be no basis for the interrogatory process or further discovery. The changes to the Filing Requirements made in EB-2024-0136, which primarily involved an increase in the threshold for filing various explanatory information regarding projects, have nothing to do with the interrogatory asked. Understanding OPG's annual internal nuclear production forecast is important to understanding how OPG performed not just against the previously approved forecast, but on an annual basis. This is important information in trying to test the reasonableness of OPG's production forecast, which OPG has historically under-forecast, and which is an	

IR #	Question	OPG Response	Intervenor Position	Resolution
			important component of setting payment amounts. This is no different in kind than internal budget information that is regularly provided in OEB proceedings <sup>19</sup> , and has previously been found to be relevant and required to be produced.	
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 [and] incorporate lessons learned from past proceedings.” <sup>1</sup> (emphasis added)	The intent of AMPCO’s request for Appendix 2-K on a Plan basis that includes the years 2020 to 2024 is to assess the accuracy of OPG’s workforce and compensation forecasts against real costs, especially given there are no OEB approved amounts. It’s important to have forecast Plan amounts to compare and assess OPG’s accuracy with respect to this component of its OM&A forecasting.	The Applicants will provide the historical years requested based on the business plan that underpinned the EB-2020-0290 application.
D1-AMPCO-019	Please recast Table 2 on the basis of budget amounts for each of the years 2016 to	OPG is unclear as to what is mean by budget amounts as this is not a term that is consistently used in the	See SEC Motion Letter, SEC Response to D1-SEC-54.	AMPCO agrees to withdraw the motion.

IR #	Question	OPG Response	Intervenor Position	Resolution
	2024. [Ref: D1-1-1-Table 2]	<p>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 [and] incorporate lessons learned from past proceedings.”<sup>1</sup> (emphasis added) 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.</p>		

IR #	Question	OPG Response	Intervenor Position	Resolution
		D1-1-2, Sections 3.1 and 3.2.		
F1-AMPCO-102 (a)	a) Please add the following column to Table 2: i. Total Project Cost at time of EB-2020- 0290	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.	AMPCO seeks OPG's internal cost forecast and expected completion date for the Hydroelectric OM&A projects in F1-3-3 Table 2 at the time of EB-2029-0290 which was filed on December 31, 2020. Having OPG's internal cost and schedule forecasts for these OM&A expenditures is important to understand how OPG performed against the forecast. OPG's comment that 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 only reinforces the value of the response, as it would be the only basis available to compare actual versus planned costs. The information is relevant and should be produced.	AMPCO agrees to withdraw the motion.

IR #	Question	OPG Response	Intervenor Position	Resolution
D1-SEC-049(a) and (c)	<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</p>	<p>The information is relevant and should be provided. O. Reg. 53/05 does not provide OPG with blanket approval to recover costs related to all hydroelectric redevelopment or refurbishment projects. It ensures OPG recovers such costs if they are prudently incurred, which involves an assessment of the underlying economics of the project. This project (Kakabeka Falls Generating Station Redevelopment Project) differs from other refurbishment or development projects, for which OPG has referenced in other refusals, that the OEB's role is not system planning. The interrogatory relates to OPG's own economic evaluation included in its business case justifying the project, and not any assessment or direction by the Minister of Energy or the IESO.</p>	<p>a) The Applicants will answer this question in a form consistent with Ex. D2-3-8, Attachment 1, p.16 and any other relevant discussion consistent with the resolution for D2-SEC-090(b).</p> <p>c) SEC agrees to withdraw its motion.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
		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.		
D2-SEC-090 (b)	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.	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 & 16. 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.	(b) See CCC Motion Letter, CCC Response to D2 CCC-045	(b) The Applicants will provide a further description to aid in understanding the necessary steps for calculating the LCOE referenced in the question.

IR #	Question	OPG Response	Intervenor Position	Resolution
		<p>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>		
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;</p>	<p>a) and b) For informational purposes, OPG has recalculated 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. OPG declines to provide the underlying LCOE calculations on the basis that this information is not relevant to evaluating</p>	<p>OPG put the LCOE figure on the record and should provide the calculation supporting it. CCC is not asking for system planning; it is testing cost consequences, project execution, and whether related Darlington costs are properly characterized. The underlying calculation of the LCOE will allow the OEB to understand whether the costs requested for recovery in the current application</p>	<p>a) and b) The Applicants will answer this question in a form consistent with Ex. D2-3-8, Attachment 1, p.16 and any other relevant discussion consistent with the resolution for D2-SEC-090(b).</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	87811). Please provide the detailed calculation and all underlying assumptions as part of the response.	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.	are reasonable and aligned with the assumptions made to underpin the LCOE calculation. The underlying calculation will also make it possible to use Darlington as a benchmark to review the prudence of the proposed costs for Pickering and DNNP. However, we need to ensure that the methodology for calculating the LCOE is the same in order for that type of benchmarking activity to occur.	
CCC-055 (b)-(e)	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	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: "The OEB's role in this proceeding is distinct from the IESO and	b) On the record, the company has stated the one of the success factors for the DNNP is that the "total cost of generation [is] competitive in the Canadian energy market (carbon cost factored in)" How can the OEB evaluate the potential success of the project in	(b) CCC agrees to withdraw its motion.  (d) The Applicants maintain their position that they do not calculate LCOE for the DNNP on a single unit basis for the reasons stated in the original IR response, but will provide additional discussion with respect to the DNNP LCOE consistent with the resolution for D2-SEC-090(b).

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>completed, which compares the estimated cost of generation from the DNNP project to other nuclear and non-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</p>	<p>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.” 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</p>	<p>the absence of this comparison information? At a minimum, we expect that the IESO has completed this analysis. If that is correct, this information requires no incremental effort from the utility and should be placed on the record of the current proceeding.</p> <p>d) We understand based on the response to D2-CCC-059 that it is possible that the single unit DNNP may be the entirety of the project (as DNNP Units 2-4 are currently in the definition phase and moving forward with their execution phase will require approval by the DNNP LP Board of Directors and the OPG Board of Directors, and will be subject to the concurrence of the Province of Ontario). It is reasonable to request the LCOE of the DNNP on a single unit basis as that is a potential outcome. Similar to the rationale supporting our request</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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</p>	<p>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</p>	<p>for the underlying LCOE calculation for Darlington in D2-CCC-045. We request that the underlying calculations for Pickering, the four-unit DNNP and the single unit DNNP also be provided as originally requested in the question.</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>e) Please explain how the discontinuance of the federal carbon charge impacts the economic feasibility of the DNNP.</p>	<p>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> <p>e) refer to b).</p>		
D2-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</p>	<p>The information is relevant and should be provided. The interrogatory seeks to understand the evolution of the project budget over time, which is important to assessing the reasonableness of the forecast sought for approval and the process over time in assessing various risks/issues at each stage (as outlined in the business cases).</p>	<p>The Applicants will provide copies of OPG Board approval memorandums for funding releases to proceed with the Initiation and Definition Phases for the PRP and DNNP.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
		relevant to evaluating the issues in this proceeding.		
D2-SEC-089	<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>	See SEC Position re D2-SEC-080.	SEC agrees to withdraw the motion without prejudice to being able to ask for this information again at a later stage in the proceeding, and without prejudice to OPG's ability to refuse such request.
D2-SEC-090 (c)	c) [p.5] Please provide a similar memorandum for the Board of Directors for Release 1A-1 and 1A-2.	c) OPG declines to provide the requested information for the same reasons as outlined in Ex. L-D2-SEC-089.	(c) See SEC Position re D2-SEC-080	See resolution to D2-SEC-080 (c) and (d).
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</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,</p>	The information is relevant and should be provided. The EB-2023-0336 application sought recovery of the costs related to the development stage, which are different than the costs of the	SEC agrees to withdraw the motion without prejudice to being able to ask for this information again at a later stage in the proceeding, and without prejudice to OPG's ability to refuse such request.

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>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>	<p>technology that the selection process, a component of the development process, selected. At no point in EB 2023-0336 did OPG suggest that in approving the development budget, the OEB was also approving the specific technology and how it was chosen. The prudence of that budget would be judged primarily on the reasonableness of the expenditures to undertake various development activities, one of which was the selection process.</p> <p>SEC's understanding is consistent with OPG's position in EB-2023-0336. In that proceeding it said that "OPG is seeking approval of the costs associated with the technology selection process, and not approval of the technology that was selected" (See EB-2023-0336, H-CCC-08(h)) OPG provided information</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
			<p>related to budgets for planning for the DNNP (then simply referred to as the SMR at the Darlington New Nuclear Site), including selection of SMR technology, but explicitly “decline[d] to provide any ‘additional materials provided to the Board of Directors’ that mention the selection of SMR technology on the basis of relevance.” [emphasis added] (See EB-2023-0336, H-CCC-08(e)). OPG cannot say that the selection of the specific DNNP technology was a matter for EB-2023-0336, while have taken the position at that time, that information related to that issue was not relevant.</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</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</p>	See SEC Position re D2-SEC-080.	See resolution to D2-SEC-080 (c) and (d).

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>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>b) Did OPG develop any cost estimate for the project at the Definition Phase? If so, please provide a copy.</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>	See SEC Position re D2-SEC-080.	See resolution to D2-SEC-080 (c) and (d).
D2-SEC-101 (a) and (b)	<p>a) Please provide a table that shows every cost estimate (e.g. internal, class,</p>	<p>a) The Applicants decline to provide the requested information on the basis of relevance. This</p>	See SEC Position re D2-SEC-080.	SEC agrees to withdraw the motion without prejudice to being able to ask for this information again at a later stage in the

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>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. 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>		<p>proceeding and without prejudice to OPG's ability to refuse such request.</p>
A1-CCC-011 (b) and (c)	b) Please provide a table showing both the costs and benefits of	b) The DNNP forms part of the Province of Ontario's integrated energy plan	CCC is not asking the OEB to choose the generation mix. The	(b) CCC agrees to withdraw its motion. (c) See resolution to D2-SEC-080 (c) and (d).

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>("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: "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." 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>request tests prudence, cost reasonableness, project justification, scope evolution, and management knowledge. Earlier documents are not irrelevant merely because later estimates exist; they may show whether the current costs and risks were reasonably anticipated.</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
		<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>		
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>	<p>The information is relevant and should be produced. The interrogatory seeks to understand the evolution of the project budget over time, which is important to assessing the reasonableness of the forecast sought for approval and the process over time in assessing various risks/issues at each stage (as outlined in the business cases).</p>	<p>AMPCO agrees to withdraw the motion without prejudice to being able to ask for this information again at a later stage in the proceeding, and without prejudice to OPG’s ability to refuse such request.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
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.	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. 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 materials are relevant and should be provided. They provide information regarding how the company, to its highest level of decision-making, considered, developed and approved the underlying budgets. Development of the budget, including any directions that the company sought at the time, and that may or may not have been approved by the Board of Directors, is relevant information to the OEB in determining the overall reasonableness of the final budget, which includes the decision-making process. Information like this is regularly produced in OEB proceedings. <sup>1</sup> We note that the information requested is intentionally different than that sought in EB-2010 0008. In EB-2010-0008 the information sought, and subject to the motion whose decision is quoted, related to materials regarding the	The Applicants will provide a copy of the OPG Board approval memorandum for the 2025-2031 Business Plan underpinning the Application.

IR #	Question	OPG Response	Intervenor Position	Resolution
		<p>the matters at issue on the Application. 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.” The requested material also includes privileged material, and this is a further basis on which OPG declines this request.</p>	<p>consideration and approval of a revised application (where the evidence was that there were no changes to OPG's budget), delegated authority to deal with the proceeding, and the analysis of "likely prospects for success.”<sup>2</sup> None of that type of information is being sought by this interrogatory. OPG also notes that the material includes privileged material, although it has provided no basis for that claim or why there would be privileged information in the development and approval of the budgets that underlie the information in the proceeding. Regardless, if the information also includes privileged information, the OEB can address those aspects much like it deals with requests for confidentiality.</p>	
D2-AMPCO-023 (a), (b) and (c)	a) With respect to the development of the 2025- 2031 Business Plan at A2-2-1	a) b) and c) OPG declines to provide the requested information on the basis of relevance. OPG’s 2025 2031	Planning is an ongoing activity, not just something that is done in preparation for a	(a) AMPCO agrees to withdraw its motion.  (b) and (c)The Applicant will provide a more detailed explanation of the constraint

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>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>	<p>Payment Amounts application. D2-AMPCO-23 speaks to the inputs to OPG's planning process, the constraints applied and the derivations of the Plan over time to arrive at the 2025-2031 Business Plan. The iterations requested are relevant and form the "story" that underpins the Application and the choices made by OPG with respect to its investment plans. AMPCO's request aligns with the OEB's Handbook which states that robust planning is one of the foundations of the Renewed Regulatory Framework (RRF).</p>	<p>considerations applicable to the development of OPG's 2025-2031 Business Plan with respect to capital and OM&amp;A expenditures.</p>
C1-CCC-020 (a)	<p>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</p>	<p>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.</p>	<p>Equity thickness directly affects revenue requirement and bill impacts. The Memorandum of Agreement between OPG and the Province states at 4.9 that "OPG shall serve the public interest and operate in a way that achieves a commercial rate of return, moderates</p>	<p>a) The Applicants will answer the first question in the first sentence of the IR, with the addition of information about when the Government of Ontario was explicitly made aware of OPG's proposal to increase the equity thickness from 45% to 52% for the test period. CCC agrees to withdraw its motion on the remaining questions in this IR.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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.</p>		<p>overall electricity prices, and supports the efficient operation of the electricity market."1 The OEB's decision in EB-2013-0321 states that, "[a]lthough the Memorandum of Agreement is not a contract for this purpose, it is clearly OPG's shareholder's intention that OPG improve continually, and at least target top quartile performance."2 The OEB has previously found that the Memorandum of Agreement sets out the shareholder's intent. We believe that it is directly relevant to the proceeding whether the government has been made aware of the proposed equity thickness and whether the government is of the view that the proposal is aligned with the intent that is set out in the MoA. In addition, for a government-owned utility, shareholder awareness and rationale is relevant to whether the</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
			proposal is driven by regulatory risk, financing need, policy direction, or shareholder preference.	
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 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.	The information is relevant and should be provided. OPG's refusal is based on the "amendments are now in effect and must be adhered to in this proceeding". SEC agrees. However, understanding the detailed financial impacts analysis that OPG undertook regarding the CCR on its financial position, risk profile, credit metrics, among other things, is important to the question of equity thickness, which is at issue.	SEC agrees to withdraw its motion.
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	OPG does not dispute the relevance of the information, but refuses disclosure based on "commercial sensitivity	SEC agrees to withdraw its motion.

IR #	Question	OPG Response	Intervenor Position	Resolution
		<p>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.</p>	<p>and proprietary data concerns” and references its refusal in E1-SEC 132a. In that interrogatory, OPG refused to provide the underlying Non-OPG Supplier Generation model, which presumably is used to forecast the Ontario Zonal Price (OZP). If OPG is not going to agree to provide the model for the reasons it outlined regarding its complexity and sensitivity, then it cannot also refuse to provide the model output. It has not explained why providing this information, raises the same issues as E1-SEC 132. Regardless, at best, it is a reason for confidential treatment, not a refusal.</p>	
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>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</p>	<p>(d) See CCC Motion Letter, CCC Response to A1 CCC-008</p>	<p>(d) See resolution to A1-CCC-008 (a), (b) and (f).</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	<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>as it would not provide meaningful results. As noted on page 12 of the benchmarking report: “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.” 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: The</p>		

IR #	Question	OPG Response	Intervenor Position	Resolution
		<p>OM&amp;A price ... 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" Further, this request would take a non-trivial amount of time and effort to complete.</p> <p>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.</p>		
A1-CCC-008 (a), (b), (f)	a) Please provide a list of the peers used in the TCB study.	a) LEI cannot accommodate this request because this data is subject		To allow further discussions between OPG and LEI, CCC agrees to withdraw the motion to allow such discussions to continue. If necessary, CCC will bring the motion back

IR #	Question	OPG Response	Intervenor Position	Resolution
	<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 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>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>		<p>to be heard at the second scheduled motions hearing.</p>
A1-CCC-006	<p>Please provide the labour and non-labour weightings based on OPG's specific weighting of these factors instead of an industry average.</p>	<p>This response was prepared by London Economics International LLC ("LEI"). 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</p>	<p>With respect, CCC is simply asking OPG to provide its weighting as between labour and non labour; CCC did not ask whether LEI did such an analysis. CCC is entitled to test whether the proposed inflation factor materially departs from OPG's actual cost</p>	<p>The Applicants will respond to original IR.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
		<p>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>	<p>structure insofar as the proposed non-labour and labour weightings are different than OPG's actual non-labour and labour weightings.</p> <p>CCC notes that OEB staff pursued an identical line of questioning in EGI's application for a utility specific inflation factor, in EB-2024-0111, Exhibit I.10-STAFF 46, wherein OEB Staff asked EGI to support its expert's recommendation of a inflation factor weighted 75% non-labour and 25% labour by illustrating EGI's actual non-labour and labour weightings.</p> <p>The assertion that using an industry representative weighting between labour and non-labour will provide incentives to OPG presupposes that OPG's actual weighting, relative to the industry, will cause OPG to under recover its revenue requirement with respect to inflation unless it shifts its</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
			weighting to the industry representative weighting, a proposition that we cannot test unless we know what OPG's actual weighting is.	
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).	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. Refer to Ex. L-A1-CCC-010 for copies of the agreements between OPG and DNNP LP with respect to the DNNP facilities.	The requested agreements may speak to the business risk of DNNP LP and this is relevant to the proposed capital structure for DNNP LP of 100% equity. Without seeing the agreements, CCC cannot comment on whether the information contained has implications for the setting of the appropriate capital structure of DNNP LP.	CCC agrees to withdraw its motion.
C1-SEC-033	Please provide a table showing for each year between 2008 and 2026, the approved ROE included in base rates and the actual ROE (and forecast ROE	a) to c) Chart 1 below provides, for OPG's prescribed facilities, the OEB-approved ROE for 2008-2026, actual ROE for 2008-2024, preliminary actual ROE for 2025 and the	OPG did not answer parts (b) and (c). OPG can and has previously provided ROE for each of its regulated business segments separately. <sup>1</sup> These segments, while	(b) and (c) The Applicants will address the requested information on the same basis as set out in OPG's Reporting and Record Keeping Requirements since EB-2020-0290, for the 2016-2026 period.

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>for 2026) for each of, a) combined OPG, b) hydroelectric business, and c) nuclear business. Please provide full calculations for all actual ROE.</p>	<p>forecast ROE for 2026. Refer to Attachment 1 (Confidential) for the calculations of the actual ROE for 2008-2024. For the calculations of the 2025 preliminary actual ROE, refer to Ex. L I1-Staff-266. For the calculations of the 2026 forecast ROE, refer to Ex. I1-1-1, Table 5. As stated in EB-2020-0290, Ex. L-A1-03-Staff-008, OPG operates as a single company, with a single management structure, a single corporate cost structure, and a single OEB-authorized cost of capital that covers both the hydroelectric and nuclear generating facilities, and obtains corporate financing as a single company. Accordingly, OPG does not have a technology specific OEB approved or actual ROE</p>	<p>part of the broader OPG, have historically, and are proposed to, operate on different rate frameworks with separate approved payment amounts (which involve separate rate base, depreciation expenses, OM&amp;A, and other cost components). The information is relevant and should be provided.</p>	
D2-SEC-094	<p>With respect to the PRP and DNNP Oversight, SEC would like to understand how the current and proposed third-party oversight mechanisms for these projects are</p>	<p>a) OPG’s Board of Directors did not engage with Burns McDonnell/Modus Strategic Solutions in respect of the PRP. Major Projects Committee of the OPG Board of Directors supports program level oversight by</p>	<p>OPG's answer is non-responsive to the question posed. A complete response to the question should be provided. SEC did not suggest that OPG engaged Burns</p>	<p>The Applicants will respond to original IR.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>similar or different for those in place for the DRP. a) Please provide a copy of the terms of reference, and all other governing documents, including any contracts, retainer agreements or other agreements, between OPG and Burns McDonnell/Modus Strategic Solutions regarding their engagement on behalf of the OPG's Board of Directors regarding oversight of the definition and execution phase of DRP Unit 2, and execution estimate of Unit 3.</p>	<p>OPG's Board of Directors. As part of this oversight, the Major Projects Committee has retained the Refurbishment Review Board to provide independent assessments of the PRP. b) The SMR Review Board, the DNR Review Board and the PRP Review Board serve materially the same purpose, aside from specific skill sets tailored to the work scopes being executed.</p>	<p>McDonnell/Modus Strategic Solutions with respect to the PRP. Burns McDonnell/Modus Strategic Solutions was engaged with respect to the DRP, and provided key third-party oversight on the definition and execution phases of DRP Unit 2 (the first unit refurbished), and the execution estimate of Unit 3, which were the basis of OEB decisions.</p> <p>SEC seeks disclosure of the OPG and Burns McDonnell/Modus Strategic Solutions governing documents to compare them with the similar documents for the oversight entities for the DNNP and PRP (SMR and PRP Review Boards) which were requested and provided in D2-SEC-94b and D2-SEC-116b. It also seeks OPG's views on the differences (part b of the IR).</p>	
D1-AMPCO-012 a), c), d)	<p>a) Page 2: Please provide the written representation provided by OPG to the</p>	<p>a) These representations were created solely for the purpose of responding to the OAGO and are "working</p>	<p>c) and d) AMPCO disagrees revisiting the materials requested by and submitted to the</p>	<p>AMPCO agrees to withdraw its motion.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>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>	<p>Office of the Auditor General in Ontario (OAGO) in a separate and independent statutory process is beyond the scope of this proceeding. The OEB has referenced and relied upon previous Auditor General materials and findings related to Human Resources and the Darlington Refurbishment Project (DRP) in its Payment Amounts Decisions.1 2 In its November 22, 2022 Audit: Management and Maintenance of Hydroelectric Generating Stations, the OAGO found insufficient planning has led to delays on some capital projects and cost overrun on one project. The Audit states at page 4, “Given OPG’s potential involvement in new hydroelectric generation projects in the future, it is critical for OPG to ensure its capital projects are effectively assessed, planned, overseen and executed to reduce the</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
			<p>risk of significant project cost increases and delays.” c) With respect to the implementation of the OAGO’s action item<sup>3</sup> for OPG to investigate and document the rationale for why cost estimates have increased significantly from previous assessments and regularly report that information to its Board of Directors, the OAGO’s references its review of sample Enterprise Project Portfolio Performance reports that OPG uses to provide updates to the Major Projects Board Committee.<sup>4</sup> AMPCO seeks copies of these reports to better understand OPG’s project management and reporting processes in response to the issues raised by the OAGO, with relevance to assess how projects are currently executed and monitored.</p> <p>d) With respect to the implementation of the</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
			<p>OAGO's action item5 for OPG to oversee and monitor project work more closely on a regular basis to identify and correct any potential delays as soon as reasonably possible, the OAGO references OPG's Level 1 meetings attended by various Directors and the Finance Controller to report project status, forecasts and risk mitigation plans on a monthly basis. AMPCO seeks a sample Level 1 report to better understand OPG's project management and reporting processes in response to the issues raised by the OAGO, with relevance to assess how projects are currently executed and monitored.</p>	
D1-AMPCO-013	<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</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</p>	<p>In EB-2023-0336, the OEB approved a settlement for the disposing of balances in OPG's CRVA account. AMPCO seeks additional documentation on specific projects that OPG seeks to include in</p>	<p>AMPCO agrees to withdraw its motion.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	completed projects in Table 1.	approved by the OEB in EB-2023-03361: • Project #80543 Sir Adam Beck Pump GS – Reservoir Refurbishment • Project #80649 Sir Adam Beck 1 GS – G10 Major Overhaul & Upgrade • Project #80851 DeCew Falls 2 GS – G2 Overhaul & Upgrade • Project #82777 Sir Adam Beck 1 GS – Unit G5 Upgrade	the 2027 Hydroelectric opening rate base in this proceeding. The information is relevant and should be produced. AMPCO notes as of April 26, 2026, the Parties have not had access to the excel spreadsheet to be completed in part (a).	
D1-AMPCO-016 b) and c)	<p>b) Please provide copies of all Project Over Variance Reports or Superseding 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>	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. 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	In EB-2023-0336, the OEB approved a settlement for the disposing of balances in OPG’s CRVA account. AMPCO seeks additional documentation on specifics projects that OPG seeks to include in the 2027 Hydroelectric opening rate base in this proceeding. The information is relevant and should be produced. AMPCO notes as of April 26, 2026, the Parties have not had access to the excel spreadsheet to be completed in part (a).	AMPCO agrees to withdraw its motion.

IR #	Question	OPG Response	Intervenor Position	Resolution
		information. OPG also notes that the categories of CCFs referenced in this interrogatory are no longer applicable under the current project governance model.		
D2-CCC-051 c)	c) For each of the labour subcategories created in part (b), please provide a schedule of the trades and non-trades positions that underpin the estimated costs, the number of hours (or, if applicable, other unitized measure of effort) forecast for each position used to underpin the estimated costs, the hourly (or other) rates used to underpin the estimated costs, the methodology used by OPG to benchmark the reasonableness of the hourly (or other) rates, and any written material underpinning the use of those benchmarking methodologies by OPG.	c) Refer to Chart 1.	While OPG provided an answer, it did not provide the detail requested in the interrogatory. Please provide a version of the table provided at part c) for each of the project bundles; please break out the rates for each classification; and please provide the methodology used by OPG to benchmark the reasonableness of the hourly (or other) rates and any written material underpinning the use of those benchmarking methodologies by OPG.	The Applicants will provide the requested information, where available.



Attachment 1- Mock Up for Categorization of Regulated Hydroelectric Capital Expenditures and In-Service Amounts

Table 2

Table 2  
Capital Expenditures Summary - Regulated Hydroelectric and Hydro Common (\$M)

Line No.	Prescribed Facility Category <sup>1</sup>	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2025 Budget	2026 Budget
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)
	<b>Portfolio Projects (Allocated)</b>											
1	Niagara Region	47.6	20.1	21.7	20.0	18.1	31.9	38.5	69.8	53.3	84.0	50.2
2	Eastern Region	37.1	45.1	70.6	71.6	68.4	89.8	82.1	108.6	117.5	143.5	140.8
3	Western Region	10.9	17.7	20.2	51.3	66.2	70.4	56.3	64.7	74.9	70.9	101.5
4	<b>Subtotal Portfolio Projects (Allocated)</b>	95.6	82.9	112.5	142.8	152.7	201.1	176.9	243.1	245.7	298.3	292.5
	<b>Portfolio Projects (Unallocated)</b>											
5	Niagara Region	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	3.5	(22.1)
6	Eastern Region	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	2.1	20.4
7	Western Region	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	1.7	(10.8)
8	<b>Subtotal Portfolio Projects (Unallocated)</b>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	7.3	(12.5)
9	<b>Subtotal Project Capital (Portfolio)</b>	95.6	82.9	112.5	142.8	152.7	201.1	176.9	243.1	245.7	305.6	280.0
10	<del>Refurbishments (Allocated)</del>	29.7	34.8	18.3	27.0	66.8	83.1	50.9	92.8	106.6	212.1	325.9
11	<del>Refurbishments (Unallocated)</del>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	4.0	(13.5)
12	<del>Redevelopments (Allocated)</del>	0.0	0.7	2.1	4.5	25.2	62.0	65.1	27.4	53.4	283.4	355.6
13	<del>Redevelopments (Unallocated)</del>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14	Sir Adam Beck 1 GS Canal Rehabilitation <sup>2</sup>	0.0	2.8	2.5	2.5	4.6	0.1	(0.0)	(0.1)	0.4	6.6	4.6
15	Expansion Projects <sup>2,3</sup>	2.0	25.4	31.6	27.2	38.5	40.2	20.6	1.3	0.0	0.0	1.1
16	Abitibi Canyon Concrete and Sluiceway Rehabilitation Program <sup>2</sup>	0.0	0.0	0.0	0.0	0.0	0.0	0.0	5.1	25.2	19.7	2.1
17	Minor Fixed Assets	0.2	0.7	1.0	1.1	1.1	1.5	1.3	1.4	1.6	3.2	1.5
18	<b>Total Regulated Hydroelectric Capital</b>	127.5	147.2	168.0	205.1	289.0	388.0	314.8	371.0	433.0	835.4	984.2
19	<b>Total Hydro Common Capital</b>	3.5	0.2	1.1	2.3	3.2	4.5	5.1	10.3	8.6	21.0	34.1



## Appendix B: OEB Staff Motions

IR #	Question	OPG Response	Intervenor Position	Resolution
D1-Staff-063 (a)	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>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</p>	The interrogatory seeks to identify a proxy for an OEB-approved hydroelectric capital plan for 2022 to 2026. Specifically, the interrogatory requested a summary table identifying Tier 1 hydroelectric projects that were planned to go into service in 2022 to 2026 as part of OPG's Business Plan. The purpose of the interrogatory is to understand the state of OPG's hydroelectric capital plans through the 2022 to 2026 period as they were approved by OPG management and the OPG board of directors. This information would be relevant in the same way that the OEB-approved nuclear capital plan is relevant to this proceeding. It is standard practice in Custom IR proceedings for the OEB	OEB Staff agrees to withdraw the motion.

IR #	Question	OPG Response	Intervenor Position	Resolution
		<p>relevant and/or doesn't provide any incremental probative value relative to the information that is already on record.</p>	<p>to examine actual execution of the capital plan.</p> <p>OPG declined to provide the requested information on the basis that past estimates are superseded by the execution Business Case Summary. OPG states that information included in past Business Plans is not relevant and/or does not provide incremental probative value.</p> <p>This information is relevant to issues 4, 11, and 12. Generally, these issues relate to the hydroelectric capital plan and the proposed custom framework that is predicated on the capital plan. This information is relevant to approvals 1 and 14, which relate to the 2027 revenue requirement and the proposed annual escalation.</p>	
G1-Staff-238 (CONFIDENTIAL)	a) Please provide the actual annual revenues and production quantities	a) The actual and forecast annual CEC revenues and production quantities are provided in Charts 1-4.1	Referencing Ex. G1-1-1, this interrogatory requested Clean Energy Credit Forecast	The Applicants will respond to original IR.

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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.</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 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>Revenues for 2027 to 2031. In the response, OPG provided two forecasts. The nuclear forecast is provided for 2027 to 2031 and the hydroelectric forecast for 2027 only. OPG stated that the information related to the 2028 to 2031 hydroelectric forecast is not relevant to the proposed formulaic annual adjustment mechanism for the regulated hydroelectric rate-setting methodology.</p> <p>It is OEB staff's view that the requested information is relevant on the basis that OPG is requesting to retain these earnings. As a result, this information mainly relates to issue 34, which considers hydroelectric non-energy revenues. The determinations on these non-energy revenues could inform whether they need to be considered for the entire IR term. As a result, this</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
			relates to approval 14, the approval of the proposed annual escalation.	
G1-Staff-242 (b)	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)	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 mechanistically each year by the proposed rate formula to determine the payment amounts for the outer years of the period (i.e. 2028-2031). 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,	Additionally, the forecast of HIM revenues for 2028-2031 is relevant to properly evaluating the changes OPG has proposed to the HIM methodology (Issue 21).	The Applicants will respond to original IR.

IR #	Question	OPG Response	Intervenor Position	Resolution
		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.		
H1-Staff-260	<p>b) Please provide transaction details for the 2023 and 2024 accounting activities for:</p> <p>I. The hydroelectric components of the Capacity Refurbishment Variance Account, II. The non-Darlington New Nuclear Program (DNNP) components of the Nuclear Development Variance Account, and III. The Pickering B Variance Account.</p> <p>c) Please provide transaction details for 2025 for:</p> <p>i. The hydroelectric components of the Capacity Refurbishment Variance Account,</p>	<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</p>	<p>This information was requested on the basis that the OEB examines and approves the methodology, calculations, and generally, the basis of additions to variance accounts.</p> <p>Two of the subject accounts, the Pickering B and the non-DNNP Nuclear Development Variance Accounts, have not previously been before the OEB. It is OEB staff's intention to prevent confusion to ensure that additions to these accounts are accurate and to substantiate prudence in a future proceeding. For example, OPG has a new OM&amp;A category of Pickering Cyclical Maintenance and the</p>	<p>(b) and (c) The Applicants will provide the 2022-2025 transactions details for the hydroelectric components of the Capacity Refurbishment Variance Account, where such capital components will be in the form presented in EB-2023-0336, Ex. H1-1-1, Tables 7b-7d.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>ii. The nuclear components of the Capacity Refurbishment Variance Account,</p> <p>iii. The hydroelectric Water Conditions Variance Account,</p> <p>iv. The hydroelectric Surplus Generation Variance Account,</p> <p>v. The Nuclear Liability Deferral Account,</p> <p>vi. The non-DNNP components of the Nuclear Development Variance Account, and</p> <p>vii. The Pickering B Variance Account</p>	<p>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 Nuclear Development Variance Account and the Pickering B Variance Account.</p>	<p>OEB may find clarity on these costs in relation to “extension activities” and “preservation activities” relevant to the Pickering B Variance Account.</p> <p>Regarding the third account, it is OEB staff’s intention to use the information from this interrogatory response regarding the hydroelectric Capacity Refurbishment Variance Account (CRVA) in combination with two other interrogatories. These are L-H1-Staff-253 and L-H1-Staff-257, to which OPG responded by referencing L-H1-SEC-204. These responses provide hypothetical interactions between the Capacity Refurbishment Variance Account and the proposed Global Hydroelectric Capital Variance Account and example accounting orders. OEB staff filed H1-Staff-260 so that the most recent accounting activity can be used to understand the</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
			<p>hypothetical interactions. This interaction is identified in the pre-filed evidence.</p> <p>The requested information relates to issue 38 and approvals 21 and 22. All three of these relate to the continuation or establishment of deferral and variance accounts.</p>	
A1-Staff-276	<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</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</p>	<p>OPG declined to answer two parts of the interrogatory. First, OPG declined to provide the revenue requirement impact at the category asset account level. Instead, OPG provided a hypothetical revenue requirement calculation. OEB staff did not intend to request that OPG prepare revenue requirement impact at the resolution of each asset account. OEB staff seeks the revenue requirement impacts for the in-service additions on the basis of the seven asset groupings, not the 64 individual asset accounts.</p>	<p>In addition to the resolution to H1-Staff-260, the Applicants will provide the 2022-2025 annual capital-related revenue requirements for all regulated hydroelectric projects placed into service in that period, in a form similar to that used by OPG to provide Chart 1 in its original response to this IR.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	<p>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>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.</p>	<p>OPG also declined to provide the same information for CRVA-eligible projects that comprised those in-service additions. OPG declined to provide this information on the basis that OPG can only seek recovery of the CRVA at the end of the 2022-2026 IR term and therefore the recoverable amount in the account cannot be determined or cleared during this proceeding. OEB staff’s interrogatory is not related to the disposition of the CRVA. It is intended to focus on the revenue requirement impact of in-service additions from CRVA-eligible projects on the categorized basis of the preamble.</p> <p>This information relates to issue 12 and approval 14. Issue 12 relates to hydroelectric capital expenditures and in-service additions. Approval 14 relates to the custom framework</p>	

IR #	Question	OPG Response	Intervenor Position	Resolution
		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.	for annual escalation which is presented to fund the future capital plan.	

## Appendix C: OAPPA Motions

IR #	Question	OPG Response	Intervenor Position	Resolution
D2-OAPPA-007 (a) – (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</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>	<p>OPG is seeking OEB approval for an estimated \$6.6B from rate payers during the Application period to construct and operate a new nuclear facility, that necessarily includes safety, containment and waste storage facilities. The DNNP employs a completely new technology that has wholly different safety systems and containment features not previously presented to the Board. The cost of these [unique] safety systems has a direct impact and consequence to Issues 10, 16, 25, 38 and 41 and an indirect consequence on Issue 3. OAPPA does not dispute the CNSC’s role in licencing OPG or otherwise enforcing nuclear safety conditions, however, it does not impute OPG’s</p>	<p>(a) and (b) The Applicants will respond to original IR by providing a summary list with mapping references to the publicly available information through the Canadian Nuclear Safety Commission, or other sources as publicly available.</p> <p>(c) OAPPA agrees to withdraw the motion.</p>

IR #	Question	OPG Response	Intervenor Position	Resolution
	thereof) for a Vacuum Building.		<p>liabilities and responsibilities for designing, building, maintaining and operating those safety systems, or does it consider the CSNC being responsible for determining those costs. Moreover, while OPG has made significant progress, it has not fully completed the implementations required for the CNSC's REGDOC-2.5.2 (Design of Reactor Facilities: Nuclear Power Plants). Finally, and to be clear, OAPPA does not propose challenging any design decisions, it seeks only to better understand how the non-Candu-proven-and-familiar safety systems operate, beyond any evidence already provided in Ex. D2-04, so that it can better understand how the Application costs are being informed by them.</p>	