EB-2026-0142

INDEPENDENT ELECTRICITY SYSTEM OPERATOR

Revenue Requirement, Expenditures and Usage Fees for 2026, 2027, and 2028

POWER WORKERS' UNION (PWU) INTERROGATORIES

July 9, 2026

1.0 Revenue Requirement, Operating Costs and Capital Spending

1-PWU-01

Ref: Exhibit C-2-1, Attachment 1, Page 1 of 1

The reference indicates that total exports volume (TWh) for the 2023-2025 was 56.7 TWh, which is an average of 18.9TWh per year whereas the partially actual and forecasted exports for the 2026-2028 period is 28.9 TWh, which is an average of 9.6 TWh per year.

Question:

a) Please explain the drivers and assumptions behind the drastic decrease in forecasted exports.

1-PWU-02

Ref: G-1-1, Attachment 7, Page 14 of 70

The reference indicates that one of the many actions that the IESO is required to undertake as directed by the IEP Implementation directive is to assess Export opportunities:

Export opportunities: Working with the Ministry, the IESO must engage neighboring provinces on electricity trade opportunities and assess potential new interconnections, reporting by October 31st, 2025, on viable projects, investment needs, and economic and emissions implications. It is also instructed to monitor and evaluate future US export opportunities for Ontario's non-emitting power.

Question:

a) Please provide the report that the IESO filed with the Ministry regarding export opportunities. If a report has not been prepared yet, please describe the work the IESO has undertaken, a summary of the findings thereof, and the status of the full report.

1-PWU-03

Ref: Exhibit D/Tab 1/Schedule 1/Plus Attachment(s)/Page 3 of 12/ Line 13-17

> **In addition, under-capitalization of resources (due to capital project timing delays, prioritization of resources and a shift from capital to operating costs for cloud computing solutions) drove $14.4 million of operating cost pressure, which was partially offset by higher than planned attrition savings of $6.8 million.**

Question (s):

a) Please identify and describe the projects that were delayed - including the original planned timelines and actual timelines - that led to under capitalization.
b) For each of the 2023-2025 years, please provide planned and actual FTE attrition levels (retirements, voluntary resignations, involuntary departures, etc.)
c) Please provide planned/forecasted attrition levels assumed in the planning of FTEs for 2026, 2027, and 2028.
d) Please provide the number of staff eligible to retire in 2026, 2027, and 2028

1-PWU-04

Ref: Exhibit D-1-3, Attachment 1 Appendix 2-K

Question:

a) Please reproduce and provide the table in excel spreadsheet format breaking out the Non-Management Regular and Non-Management Temporary categories by union representation, i.e., PWU, Society.
b) In terms of IESO's resource needs to execute its core functions and undertake new government-directed initiatives, please explain whether the proposed staffing levels for 2026-2028 represent minimum, expected or optimal and identify potential risks if the planned staffing complement is not achieved.

1-PWU-05

Ref: Exhibit D/Tab 1/Schedule 3/Plus Attachment(s)/Page 8 of 13

Effective March 31, 2025, an averaging period of 60 months, rather than 36 months, now determines pensionable earnings for both PWU and Society.

Question(s):

a) Please confirm these negotiated changes in pension plan – including the change in the undiscounted early retirement rule from Rule 85 to Rule 82, are changes that the IESO committed to undertake in its last revenue requirement application (EB-2022-0318).
b) Please confirm whether these changes are reflected in the Mercer report (D-1-3, Attachment 3): Non-Executive Total Remuneration Review, filed with the current application
c) Please provide any analyses or report/s that quantify forecasted savings from these two negotiated changes in plan which will lower IESO's pension contribution.