9th July, 2026

Michael Borrelli
Secretary-Treasurer
Society of United Professionals, IFPTE 160
2239 Yonge St
Toronto, ON M4S 2B5

VIA email and RESS Filing

Mr. Ritchie Murray
Registrar
Ontario Energy Board
P.O. Box 2319
2300 Yonge St.
Toronto, ON
M4P 1E4

Re: EB-2026-0142 Independent Electricity System Operator (IESO)
2026-28 Expenditure and Revenue Requirement Submission
Society of United Professionals' Interrogatories to IESO

Dear Mr. Murray,

Please find attached the Society of United Professionals' interrogatories to IESO in their above noted proceeding, EB-2026-0142.

Sincerely,

[original signed by]

Michael Borrelli
Secretary-Treasurer
Society of United Professionals, IFPTE 160
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(416) 979-2709

email copy: interested parties

SOCIETY OF UNITED PROFESSIONALS
INTERROGATORY QUESTIONS

EB-2026-0142 Independent Electricity System Operator (IESO)

2026-28 Expenditure and Revenue Requirement Submission

9th July, 2026

EB-2026-0142: The Society of United Professionals' Interrogatory Questions

1.4 *Is the IESO's 2026 projected staffing levels and compensation (including salaries, benefits, pensions and other post-employment benefits) appropriate?*
1.5 *Is the IESO's 2027 projected staffing levels and compensation (including salaries, benefits, pensions and other post-employment benefits) appropriate?*
1.6 *Is the IESO's 2028 projected staffing levels and compensation (including salaries, benefits, pensions and other post-employment benefits) appropriate?*

1.4/1.5/1.6 Society #1

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

a) For each of the four categories in the reference (ie FTE's, Total Salary and Wages, Total Benefits, Total Compensation), please break out Non-Management Regular and Non-Management Temporary into Society and PWU represented employees.

b) In the table provided to answer part a) above, please separate out each of pension contributions and OPEB from Total Benefits

c) Does the referenced table include compensation costs which are capitalized?
(i) If not, please provide a version of the table created to answer parts a) and b) above for capitalized labour costs.
(ii) If it does, please provide 2 versions of the table created to answer parts a) and b) above, one for labour costs which are charged to OM&A and a second for capitalized labour costs.

d) Please provide the above in an excel spreadsheet.

1.4/1.5/1.6 Society #2

Reference:
D-1-3 Staffing and Compensation, p1 lns 9-12
In 2023, the ***IESO's average FTE count was 861, 53 FTEs below the OEB-approved budget of 914 due to higher-than-planned attrition****. The average FTE count increased to 932 in 2024 but remained below the OEB-approved budget of 948 for the same reason. In 2025, average FTEs increased to 1,001, exceeding the OEB-approved budget of 930.*

a) Further to the FTE breakout of Exhibit D-1-3, Attachment 1 Appendix 2-K as provided in reply to SUP #1, for 2023-2028 for each of Executive, Management, Society Regular, PWU Regular, Society Temporary and PWU Temporary, please provide voluntary attrition, non- voluntary attrition, retirements and new hires.

b) Please provide the table created in a) in an excel spreadsheet.

1.4/1.5/1.6 Society #3

References:
(i) D-1-3 Staffing and Compensation p3-5
Year over year changes in 2023 to 2031 compensation costs **are partially explained by changes in "pension and OPEB costs as provided by the third-party actuary".**
(ii) IESO reply to 1.4/1.5/1.6 Society #1 part b)

a) Regarding reference (ii), please explain the specific reasons, rather than use a generic explanation such as "as provided by a third party actuary", for the annual changes in pension and OPEB costs for 2023 to 2028.

b) Please provide an Excel table for 2023-2028 summarizing the explanations provided in a) above.

c) If the answer to a) includes an updated pension liability actuarial report please provide a copy of the updated report.

d) How often does IESO update its pension liability actuarial report?

1.7 *Is the IESO's 2026 capital expenditure budget of $60.5 million appropriate?*
1.8 *Is the IESO's 2027 capital expenditure budget of $58.4 million appropriate?*
1.9 *Is the IESO's 2028 capital expenditure budget of $51.1 million appropriate?*

1.7/1.8/1.9 Society #4

References:
(i) E-2-1 Attachment 1, "Space Needs Program Phase 3 – Future At Work" annual OEB approved and actuals for 2023 until 2025 and proposed capital budget for 2026-2028.
(ii) E-2-1 Attachment 11 p4-6 "Space Needs Program Phase 3 – Future At Work" project description.

a) Regarding reference (i), please provide in a separate table the "Space Needs Program Phase 3 – Future At Work" annual OEB approved costs and actuals for 2023 until 2025 as well as the proposed annual capital budgets for 2026-2028.

b) Per (i) the Future at Work project was implemented to support an enduring Hybrid Work Model, replacing individual workstations with more communal work spaces and non-permanent workstations. Regarding reference (i), please provide in table format the number of permanent workstations prior to the renovations at both the Clarkson System Control Centre ("Clarkson") in Mississauga and the downtown Toronto office ("Adelaide"). Please also provide the number of permanent and non-dedicated workstations currently available and anticipated to be available once the renovations are complete. Please do not include seats available in communal collaborate spaces (i.e. meeting rooms and areas).

c) The Society understands that the IESO's return-to-office mandate will require it to procure additional real estate. Please provide the anticipated annual and total costs of procuring, renovating, furnishing, outfitting and maintaining these new locations.

d) Further to the table created in a), please provide in it separately the project's annual costs spent on Clarkson and Adelaide.

e) Further to d) above, separate out for each of Clarkson and Adelaide the annual cost of renovations, the cost of procuring any additional real estate and the cost to dispose of any real estate as well any annual savings from reducing any real estate.

f) The Society understands that the IESO had allowed leases to expire at both its Adelaide and Oakville Upper Middle Road (UMR) locations, but that both leases were renewed after the IESO's decision to implement a full-return-to-office. Please provide the costs of renewing these leases.

g) Please provide the table created in parts a), b), c), d), e) and f) above in an Excel spreadsheet.