ONTARIO ENERGY BOARD

IN THE MATTER OF the *Ontario Energy Board Act, 1998*, S.O. 1998, c.15, Schedule B, as amended;

AND IN THE MATTER OF an Application by Rideau St-Lawrence ("RSL") for an Order or Orders approving or fixing just and reasonable distribution rates effective January 1, 2027.

INTERROGATORIES

ON BEHALF OF THE

SCHOOL ENERGY COALITION

1-SEC-1
[Exhibit 1, p.33]

a. Please provide a copy of the 2026 Business Plan.
b. Please provide a copy of any other documents provided to the Board of Directors with respect to this application.

2-SEC-2
[Exhibit 2, Appendices 2-AA, 2-AB, and 2-BA]

a. Please update the above appendices with the most recent 2026 actuals.
b. Please provide actuals to the same date as provided in part a), for the historical years in the Appendix 2-AA format.
c. Please update the 2027 forecast based on the 2026 actuals if required.

2-SEC-3
[Exhibit 2, Appendix 2-AA]

a. Please provide a copy of the updated Appendix 2-AA from the question above, which breaks out the capital contributions by line item.
b. Please explain how the capital contributions for 2027 to 2031 were forecasted.

2-SEC-4
[Exhibit 2, p.7, Distribution System Plan "DSP", Table 51 and Appendix 2-BA] RSL states "All capital expenditures included in this application reflect in-service additions. RSL does not include work in progress (WIP) in rate base. Accordingly, capital expenditures and in-service additions are equivalent for the purposes of this application."

a. Appendix 2-BA and Table 51 show changes in Construction Work In Progress ("CWIP"). Please reconcile with the above statement.
b. What assets make up the changes to CWIP in 2025 and 2026.

2-SEC-5
[Exhibit 2, p.9 and DSP, p.72; Appendix A, p.43] Please provide details of the number of connections realized and/or expected from each of the following:

i. Valecraft Phase 1 Subdivision
ii. Valecraft Phase 2 Subdivision
iii. New Multiphase Subdivision – Watercolours
iv. New Multiphase Subdivision – Merkley Oaks

2-SEC-6
[Exhibit 2, p.27 and 28] On page 27 RSL states that it "confirms that it has applied the half-year rule to compute the net book value of Property, Plant and Equipment, and General Plant in the rate base", and on page 28 RSL states "[d]epreciation begins when the asset is available for use, which is the date it is put into service."

a. Please reconcile the above two statements.
b. In which month in 2023 did MS2 Morrisburg go into service?

2-SEC-7
[Exhibit 2, DSP, Table 40] Please provide an update on the purchase of the three new vehicles in 2026.

2-SEC-8
[Exhibit 2, DSP, p.73 and Tables 42 and 43] With respect to SAIDI and SAIFI:

a. Please confirm that RSL has not had any Major Events (as defined by the OEB1[1]) in the last five years.
b. Please explain the reasons for the large increase in SAIDI and SAIFI (after removing Loss of Supply) in 2023.
c. Please provide Tables 42 and 43 for each year, 2022-2025.
d. Please confirm that Tree Contacts represent 4.8% of Customer Hours Lost (excluding Loss of Supply) and 6.8% of Customer Interruptions (excluding Loss of Supply).

2-SEC-9
[Exhibit 2, DSP, Appendix A – Project Writeup, p.34]

a. Please explain in detail the work done each year for the Bell Fibre to the Home project.
b. Please provide details of any contributions received for this project.

[1] ***Electricity Reporting and Record Keeping Requirements***, updated March 20, 2026

2-SEC-10
[Exhibit 2, DSP, Appendix A - Project Writeup, 3 - Morrisburg MS Relocation] With respect to the Advance Capital Module, please explain the variance between the forecast cost and the actual cost.

2-SEC-11
[Exhibit 2, DSP, Appendix A - Project Writeup, 19 - Meter Replacements – Regular residential meter replacement, and 42 – Smart Meter Replacement Program]

a. Please provide the total number of meters forecasted to be replaced and actually replaced for each year between 2022 and 2026 under Project 19. Please distinguish between residential and commercial meters.
b. Please provide the total number of meters forecasted to be replaced under Project 42. Please distinguish between residential and commercial meters.

2-SEC-12
[Exhibit 2, DSP, Appendix A - Project Writeup, 30 - NRCAN – Iroquois Reclosers and SCADA Switches]

a. RSL originally planned to do this project over ten years, however when NRCan funding was received, they choose to cut the time in half. Please explain why RSL did not choose to use the NRCan funding to reduce the rate impact in 2027.
b. Please provide the NRCan funding agreement.
c. What is the status of the funding?
d. If funding is not received what are RSL's plans?

2-SEC-13
[Exhibit 2, DSP, Appendix A - Project Writeup, 45 - Rear Lot Derrick]

a. Will the Rear Lot Conversion and Small Conductors project eliminate all Rear Lot services?
b. If the response to part a) is no, please provide details on the extent of Rear Lot services which will be remaining at the end of the rate term.
c. Please provide details on the cost of rental of backyard machine to remove old poles from backyard construction.

2-SEC-14
[Exhibit 2, Appendix 2-AA] Please provide details of the $696k/year for 2028-2031 Miscellaneous Project under System Access.

3-SEC-15
[Exhibit 3, Appendix 2-IB]

a. Please provide year to date actual customer numbers/connections by class for 2026.
b. Please confirm whether the customer numbers/connections shown in 2-IB are mid year or year end.

c. Please provide year to date actual billing determinates by class for 2026.

3-SEC-16
[Exhibit 3, Table 4 and Exhibit 2, DSP, p.72]

a. RSL states with respect to residential growth "[m]odest residential growth consistent with historical trends, supported by small scale development (including a planned subdivision). No step-change growth is expected in the test year." Please provide the name of the planned subdivision and number of new residential customers expected in 2027 due to the planned subdivision.
b. With respect to growth in net-metering, EVs, and battery storage, please provide the number and size of connections in 2024-2026 and any expected connections in 2027-2031.
c. Please reconcile the information in Table 4, i.e. that there is no significant load growth in RSL's service area, with the list of new developments provided in the DSP.

4-SEC-17
[Exhibit 4, Appendices 2-JA, 2-JB, 2-JD and 2-K]

a. Please provide a version of the above Appendices that include the 2026 actuals to date.
b. Please provide Appendices 2-JA and 2-JD that include historical actuals for each year to the actual date used to update 2026 in part a).
c. Please revise the 2027 forecast in the Appendices if required due to updating 2026 actuals.

4-SEC-18
[Exhibit 4, p.7] With respect to the additional positions to be added in 2026:

a. Please provide an update on the hiring process.
b. Please confirm whether each of these new positions are Management or Non-Management.

4-SEC-19
[Exhibit 4, p.9] With respect to the eDSM position, RSL states "The addition of eDSM program staffing also contributes to increased Operations costs. These costs are largely offset through program-related funding mechanisms and are required to support program delivery obligations."

a. Please explain the nature of the work for this position and the source of reimbursement.
b. What proportion of the costs are offset?
c. Please provide details of where the costs and the revenue for this position are recorded.
d. Is this position included in Appendix 2-K?

4-SEC-20
[Exhibit 4, p.17]

a. Please quantify the increases in OM&A attributable to temporary backfill and operational continuity measures.
b. Does RSL factor in vacancies in its budgeting? If so, please provide details. If not, please explain.

4-SEC-21
[Exhibit 4, p.21] Please explain the variation in costs for Meter Expenses for 2022-2026.

4-SEC-22
[Exhibit 4, p.23] Please provide details of what is included in Outside Services and explain increases in individual items.

4-SEC-23
[Exhibit 4, p.35] RLS states that it has incorporated the OEB's inflation rate of 3.6% as "a general planning assumption as a starting point." Has RSL included a productivity/stretch factor in its planning assumptions? If so, please explain. If not, why not?

4-SEC-24
[Exhibit 4, p.58-59] With respect to compensation benchmarking:

a. Please provide the details of the comparison of management salaries to the CHEC and MEARIE surveys.
b. Please provide the details of the comparison of union salaries to neighboring union salaries.

4-SEC-25
[Exhibit 4, p.59 and Appendix 2-K]

a. Please explain how RSL's performance-based incentives are determined.
b. Are any incentive dollars included in Appendix 2-K? If so, please provide details.
c. Does Appendix 2-K include any FTEs that are located in an affiliate?

4-SEC-26
[Exhibit 4, Table 38] With respect to vegetation management:

a. Please break out external and internal resources for each year.
b. Please explain what is meant by True Urgent, Near-Term and Long-Term.
c. Does the budget shown in Table 38 include reactive tree trimming work, i.e. in response to a storm?
d. Please break out the increases in vegetation management costs in 2025-2027 between increases in the volume of vegetation management relative to what was previously forecast, and the increase in unit cost of vegetation management.

4-SEC-27
[Exhibit 4, Appendix 2-M] With respect to the application costs:

a. Please provide details of the $76,480 spent between 2023 and 2025.
b. Please provide actual spending in 2026, and update 2027 costs if required.

6-SEC-28
[Exhibit 6, Appendix 2-H] With respect to Other Revenue,

a. Please provide a version of the above Appendix that includes the 2026 actuals to date.
b. Please provide Appendix 2-H that includes historical actuals for each year to the actual date used to update 2026 in part a).
c. Please revise the 2027 forecast in the Appendix if required due to updating 2026 actuals.

6-SEC-29
[Exhibit 6, p.16] Please update the revenue related to the pole attachments using the updated pole attachment charge as per the OEB Decision EB-2026-0176, issued on June 16, 2026.

7-SEC-30
[Exhibit 7, Table 4] Please explain how RSL determined that the primary/secondary split for certain assets was to be changed to increase the % of primary.

8-SEC-31
[Exhibit 8, p.18 and 19] With respect to Pole Attachment Charge and the energy retailer service charges:

a. Please update the Pole Attachment Charge as per the OEB Decision EB-2026-0176, issued on June 16, 2026.
b. Please update the energy retailer service charges as per the OEB Decision EB-2026-0175, issued on June 16, 2026.

9-SEC-32
[Exhibit 9, p. 7] With respect to Account 1592, please provide the detailed calculations underlying the balances.

9-SEC-33
[Exhibit 9, p. 7 and 15] With respect to the LEAP deferral and variance account ("DVA"),

a. Please provide details of the amount for LEAP funding built into rates.
b. Please provide the actual/forecast cost of the LEAP program for 2022-2027.
c. Please explain why RSL is not proposing to close the LEAP DVA.

9-SEC-34
[Exhibit 9, p. 8 and 15] With respect to the Cloud Computing DVA:

a. Please provide details of computing costs (both operating and capital) included in the previous cost of service application.

b. Please provide details of the Implementation & Deployment costs recorded in this DVA.
c. Please explain why RSL is not proposing to close the Cloud Computing DVA.

9-SEC-35
[Exhibit 9, p. 8] Please provide details of the amounts recorded in the Lost Revenue - Collection of Account Charges DVA since the last cost of service application.

9-SEC-36
[Exhibit 9, p. 11-13] With respect to the ACM:

a. Please provide detailed calculations of the amounts recorded for the ACM.
b. Please explain the statement related to the ACM under Account 1522- Pension and OPEB Forecast Accrual vs Actual Chas Payment Differential Carrying Charges.

9-SEC-37
[Exhibit 9, 2027 DVA Continuity Schedule]

a. The total Group 2 to be disposed of in the Continuity Schedule shows $203,860 and Exhibit 9 shows $176,456. Please reconcile.
b. Please explain why RSL is not proposing to dispose of the Pole Attachment Revenue Variance account.
c. Please provide the details of how the balance of this account was calculated.

Respectfully, submitted on behalf of the School Energy Coalition on July 17, 2026.

Jane Scott
Consultant for the School Energy Coalition