Ontario Energy Board | Commission de l'énergie de l'Ontario

Ontario

BY E-MAIL

November 10, 2026

Ritchie Murray
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Ritchie Murray:

Re: Ottawa River Power Corporation (Ottawa River Power)
2027 Cost of Service Rate Application
Ontario Energy Board (OEB) File Number: EB-2026-0066

In accordance with Procedural Order No. 1, please find attached the OEB staff interrogatories in the above proceeding. The applicant and intervenors have been copied on this filing.

Ottawa River Power Corporation's responses to interrogatories are due by November 10, 2026.

Any questions relating to this letter should be directed to Lizzie Zhang at lizzie.zhang@oeb.ca or at 416-440-8147. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Original Signed By

Lizzie Zhang Digitally signed by Lizzie Zhang Date: 2026.11.10 10:14:40 -05'00'

Lizzie Zhang
Analyst, Distribution Rates & Economics

Attach.

OEB Staff Interrogatories
2027 Electricity Distribution Rates Application
Ottawa River Power Corporation (Ottawa River Power)
EB-2026-0066
November 10, 2026

Please note, Ottawa River Power is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories and any other supporting documentation, do not include personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Exhibit 1 – Administration

1-Staff-1
Updated Revenue Requirement Work Form (RRWF) and Models

Question(s):

a) Upon responding to all interrogatories from OEB staff and intervenors, please provide an updated RRWF in Microsoft Excel format with any corrections or adjustments that the Applicant wishes to make to the amounts in the populated version of the RRWF filed in the initial application. Entries for changes and adjustments should be included in the middle column on sheet 3 Data_Input_Sheet. Sheets 10 (Load Forecast), 11 (Cost Allocation), and 13 (Rate Design) should be updated, as necessary. Please include documentation of the corrections and adjustments, such as a reference to an interrogatory response or an explanatory note. Such notes should be documented on Sheet 14 Tracking Sheet and may also be included on other sheets in the RRWF to assist understanding of changes.

1-Staff-2
Letters of Comment

Following publication of the Notice of Application, the OEB received several letters of comment. Section 2.1.7 of the Filing Requirements states that distributors will be expected to file with the OEB their response to the matters raised within any letters of comment sent to the OEB related to the distributor's application. If the applicant has not received a copy of the letters or comments, they may be accessed from the public record for this proceeding.

Question(s):

a) Please file a response to the matters raised in the letters of comment referenced above. Going forward, please ensure that responses to any matters raised in subsequent comments or letters are filed in this proceeding. All responses must be filed before the argument (submission) phase of this proceeding.

1-Staff-3
Return on Equity
Ref. 1: Exhibit 1, p. 49
Ref. 2: 2021 Scorecard

Preamble:
OEB staff has put together the following table to present Ottawa River Power's achieved return on equity (ROE) based on references 1 and 2.

Historical ROE (%)

	2017	2018	2019	2020	2021	2022	2023	2024	2025
Achieved ROE	11.82	18.01	14.48	9.61	8.57	10.59	3.84	4.50	3.30
Approved ROE	9.19	9.19	9.19	9.19	9.19	8.66	8.66	8.66	8.66

In explaining its ROE from 2022-2025, Ottawa River Power stated that with increased facilities rent, a new accounting system, additional right of way clearing, changes to customer interval meter charges among other factors, it has earned below the 3% ROE parameter.

Question(s):

a) Please confirm the accuracy of the table.
b) Please provide Ottawa River Power's forecasted ROE for 2026.
c) Please provide more specific details as to why Ottawa River Power achieved a ROE below the 3% ROE parameter for each of the years 2023, 2024 and 2025, a sharp decrease from 2022 and prior years.

1-Staff-4
Activity & Performance-Based Benchmarking (APB)
Ref. 1: Exhibit 1, pp. 63-70

Preamble:
O&M Unit Cost

LDC Name	Billing ($/Customer)	Metering ($/Customer)	Vegetation ($/Pole)	Lines ($/Circuit km line)	Stations ($/MVA per Station)	Poles ($/Pole)

CAPEX Unit Cost

LDC Name	Stations CAPEX ($/MVA)	Poles, Towers CAPEX ($/Pole)	Line Transformers CAPEX ($/Transformer)	Meters CAPEX ($/Customer)

OEB staff have prepared two tables above for Ottawa River Power to compare its O&M Unit Cost and CAPEX Unit Cost metrics against its cohort of similarly sized LDCs.

Question(s):

a) Please complete the two tables above.
b) Table 25 in Reference 1 shows Ottawa River Power's Billing Cost ($/Customer), Stations CAPEX ($/MVA), and Line Transformers CAPEX ($/Transformer) are above average. Please indicate whether Ottawa River Power has implemented, or plans to implement, any measures to reduce these costs. If so, please describe the measures and provide the expected timeline for implementation.
c) Does Ottawa River Power expect the same level of spending for these metrics in 2025, 2026 and 2027?

1-Staff-5
Customer Satisfaction
Ref. 1: Exhibit 1, Appendix 1E – 2025 Customer Satisfaction Survey Report, p.3
Ref. 2: EB-2021-0052, OEB Interrogatory Responses, 1-Staff-3

Preamble:

Reference 1 shows there are 6% customers fairly dissatisfied and 2% customers very dissatisfied with Ottawa River Power's services.

Reference 2 shows that in Ottawa River Power's last rebasing application, there were 4% customers who were very dissatisfied and were all situated with the Pembroke service area. Ottawa River Power stated that the Pembroke service area has experienced an increase in loss of supply from Hydro One events.

Question(s):

a) Please indicate the service areas in which the customers identified as fairly dissatisfied (6%) and very dissatisfied (2%) in the 2025 customer survey are located.
b) Please discuss the factors contributing to the 6% of customers who were fairly dissatisfied and the 2% of customers who were very dissatisfied with Ottawa River Power's services.
c) Please explain the measures Ottawa River Power has undertaken since its last rebasing application to address the loss of supply issue.
d) If the issue remains ongoing and leads to customer dissatisfaction, please explain why the measures implemented to date have not fully resolved the concerns and identify any additional actions Ottawa River Power plans to undertake.

1-Staff-6
Customer E-billing
Ref. 1: Exhibit 1, Appendix 1E – 2025 Customer Satisfaction Survey Report, p.15

Preamble:
According to Reference 1 above, Ottawa River Power had 53% of its customers enrolled in e-billing in 2025.

Question(s):

a) Please provide the latest percentage of customers that receive their billing through e-billing.
b) Please confirm whether Ottawa River Power has plans to promote increased e-billing usage among its customers. If yes, please describe how Ottawa River Power plans to increase e-billing usage. If not, please explain why.

1-Staff-7
Fixed Asset

Ref. 1: Exhibit 1, Financial Statement, Page 83

Ref. 2: ORPC_2027CoS_Chapter2Appendices_20261002, Tab App.2-BA_Fixed Asset Cont

Preamble:
OEB staff notes that the fixed asset balances reported in the financial statements are not consistent with those reported in Appendix 2-BA. As shown in the table below, for 2025 the financial statement balances are approximately $0.8 million lower in asset cost and $3.2 million lower in accumulated depreciation than what is documented in Appendix 2-BA, resulting in a net book value variance of approximately $2.4 million. Similar variances are also noted for 2024.

	2024			2025		
in thousands	**Cost**	**Accumulated Depreciation**	**NBV**	**Cost**	**Accumulated Depreciation**	**NBV**
Financial Statement (a)	$26,097	$7,590	$18,507	$28,837	$8,575	$20,262
Appendix 2-BA (b)	$27,256	$10,840	$16,416	$29,671	$11,809	$17,862
Variance (c=a-b)	**-$1,159**	**-$3,250**	**$2,091**	**-$834**	**-$3,234**	**$2,400**

Question(s):

a) Please confirm OEB staff's observation in the table above.
   i) If confirmed, please reconcile and explain the variances identified in the table above. Please update the relevant Chapter 2 Appendices, as needed.
   ii) If not, please explain why not.

1-Staff-8
Ref 1: Exhibit 1 / 1.2.14 Board Directive from Previous Decisions (pdf Exhibit 1 p. 40)

Preamble:
As part of its 2022 Cost of Service settlement, Ottawa River Power committed to creating a standardized outage reporting tool. Ottawa River Power indicates that it was working toward implementing an Outage Management System (OMS) and confirms that it has addressed the recommendation. However, it is unclear whether the OMS has been fully implemented.

Question(s):

a) Please confirm whether Ottawa River Power has fully implemented and operationalized a standardized OMS. If implemented, please identify the implementation date, describe the system's functionality, and explain how it is currently used to record, classify, and analyze outages.
b) If implementation remains incomplete, please identify the outstanding activities to fully implement the OMS, expected completion dates, and interim outage reporting procedures.

1-Staff-9
Ref 1: Exhibit 1 / 1.2.14 Board Directive from Previous Decisions (pdf Exhibit 1 p. 40)

Preamble:
As part of its 2022 Cost of Service settlement, Ottawa River Power committed to increase investigations into power outage causes, particularly outages attributed to Unknown Causes and Defective Equipment. Ottawa River Power confirms that it has addressed this recommendation, but limited information has been provided regarding the specific additional investigation procedures implemented and the results obtained.

Question(s):

a) Please describe the specific changes Ottawa River Power has implemented to its outage investigation procedures since its 2022 Cost of Service application, particularly for outages classified as Unknown Causes and Defective Equipment.
b) Please identify the information recorded during these investigations, including whether failed components, failure mechanisms, asset ages at the time of failure, and asset condition classifications are documented.
c) Please provide examples of completed outage investigations demonstrating the improved procedures, and explain how the resulting findings have been used to calibrate Ottawa River Power's asset condition assessment metrics, and inform maintenance activities and/or capital renewal planning.

Exhibit 2 – Rate Base

2-Staff-10
Alignment with OEB Non-Wires Solution Policy
Ref 1: Exhibit 2 / Attachment 2A – 2027 Distribution System Plan / Section 5.3.6.5 Constraints – Embedded Distributor

Preamble:

Ottawa River Power states that it has not proposed Non-Wires Solutions (NWS), noting that they will continue to actively evaluate the technical viability of NWS as part of its capacity planning framework to meet future system reinforcement and loading requirements.

Questions:

a) Please describe how Ottawa River Power integrates consideration of NWS in its distribution system planning process for projects with an expected capital cost of $2 million or greater. In the response, please:
   i. Describe the process used to identify projects that are subject to NWS consideration;
   ii. Describe any screening criteria, assessment methodology, or decision-making framework used to evaluate NWS;
   iii. Provide any relevant policies, procedures, guidelines, templates, or other supporting documentation.

2-Staff-11
Ref 1: Exhibit 2 / 2.1.3 Rate Base Variance Analysis / p. 11 (pdf Exhibit 2 p. 11 & p. 76
Ref 2: Exhibit 2 / 2.7 ICM and ACM Additions to Rate Base / p. 76 (pdf Exhibit 2 p. 76)

Preamble:
In Exhibit 2, Ottawa River Power discusses Incremental Capital Module (ICM) expenditures and additions to rate base.

Question(s):

a) Please identify where the inadvertently excluded ICM spend ($2,059,754) appears within the fixed asset continuity tables.

2-Staff-12
Ref 1: Exhibit 2 / 5.2.3.2.3 Outage Details for Years 2022-2025 / Figure 5.2.12 / p. 29 (pdf Exhibit 2 p. 128)

Preamble:
Ottawa River Power presents historical reliability performance trends in Figure 5.2.12.

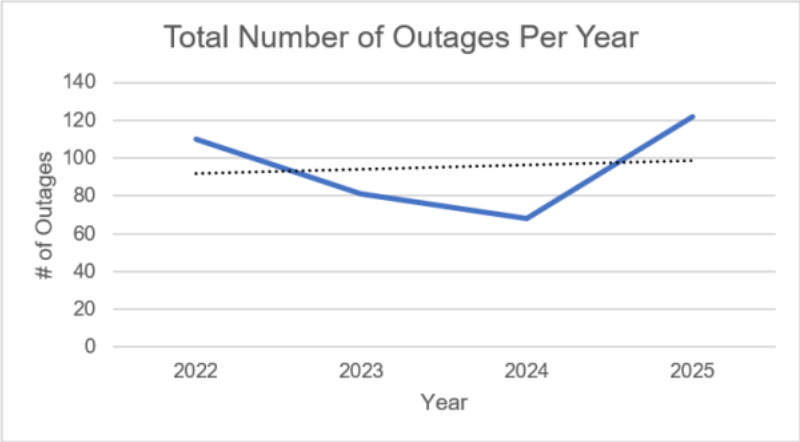

Figure 5.2-12: Total Number of Outages per Year

Question(s):

a) Please provide a revised Figure 5.2-12 that excludes scheduled outages.
b) Please confirm whether the trend in unplanned outages improved over the historical period when scheduled outages are excluded.
c) Ottawa River Power states that the majority of planned outages are required to address defective equipment and improve service over time. Please quantify the customer interruptions and customer-hours-interrupted associated with these planned outages and explain how Ottawa River Power evaluates whether the expected reduction in future unplanned outages (which correspond to probabilistic risk exposure) justifies the additional planned interruptions (which impose guaranteed outage impacts).

2-Staff-13
Ref 1: Exhibit 2 / 5.2.3.2.3 Outage Details for Years 2022-2025 / p. 30 (pdf Exhibit 2 p. 129)

Preamble:
Ottawa River Power identifies Defective Equipment as the second-largest contributor to historical outages, accounting for 25% of total outages. Ottawa River Power indicates that its capital renewal programs, including pole and poletop transformer replacements, are intended to address equipment deterioration and ageing-related failures, with investment priorities informed by its Asset Condition Assessment (ACA).

Question(s):

a) Please describe the risk analysis procedures Ottawa River Power utilizes when forecasting annual spend on capital programs such as pole replacements and poletop transformer replacements, including the specific criteria that trigger capital spending.

b) Please explain if Ottawa River Power's capital System Renewal investments are primarily intended to mitigate Defective Equipment outages. If not, please explain which other outage causes will be substantially mitigated by "like-for-like" System Renewal investments.
c) What specific information is recorded when Ottawa River Power classifies an outage as being caused by defective equipment?
d) Please confirm if the information recorded at the time of equipment failure does not identify the failed component, failure mechanism, asset age, and condition classification.
    i) If confirmed above, please explain how Ottawa River Power developed an asset renewal plan that ensures capital investments are offset by an equivalent or greater value in mitigated failure risk.
e) Please explain how Defective Equipment outages are caused by "imminent failures detected by reoccurring maintenance programs".
f) Please list all ageing effects, other than asset condition deterioration, that directly cause outages due to defective equipment failures.

2-Staff-14
Ref 1: Exhibit 2 / 5.2.3.2.3 Outage Details for Years 2022-2025 / p. 31 (pdf Exhibit 2 p. 130)

Preamble:
Ottawa River Power's reliability figures indicate that Defective Equipment accounts for approximately 15% of customer outages.

Question(s):
(a) Please discuss and justify the observation that System Renewal spending represents approximately half of Ottawa River Power capital spending over the rate period, while Defective Equipment causes just 15% of customer outages, considering that System Renewal capital spending is intended to mitigate (solely or primarily) the risk associated with defective equipment-related outages attributable to asset deterioration, and does not directly address the risk of outages attributable to other causes.

2-Staff-15
Ref 1: Exhibit 2 / 5.2.3.2.3 Outage Details for Years 2022-2025 / p. 33 (pdf Exhibit 2 p. 132)

Preamble:
Ottawa River Power discusses trends in Customer Interruptions (CI) and Customer Hours Interrupted (CHI) in Figure 5.2-15 and associated text.

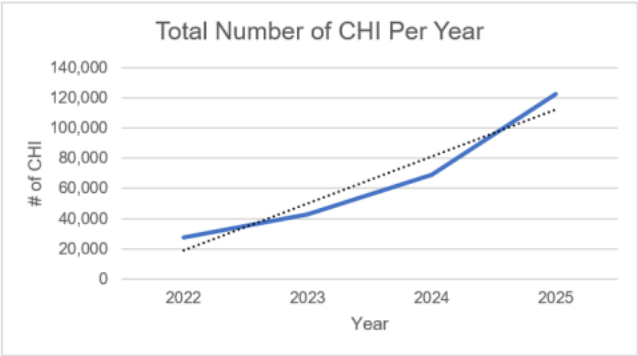

Figure 5.2-15: Total Number of Customers Interrupted by Year

Question(s):

a) Figure 5.2-15 does not show that the total number of CIs over the historical period is decreasing. Please provide a revised figure that aligns with the text or correct the explanatory narrative.

b) Please discuss whether Ottawa River Power is able to economically mitigate, via capital investments, the increasing CHI trends driven by Loss of Supply events.

2-Staff-16

Ref 1: Exhibit 2 / 5.2.3.2.3 Outage Details for Years 2022-2025 / p. 33 (pdf Exhibit 2 p. 132)

Preamble:

Poletop transformers often remain operational for well over 40 years. Retiring a poletop transformer prior to failure or imminent failure can impose cumulative losses on customers through unrecovered remaining service life.

Question(s):

(a) Please confirm Ottawa River Power plans to utilize a strategy of preemptively replacing poletop transformers prior to failure over the upcoming rate period.

i) If confirmed above, please provide the business case with benefit/cost analysis demonstrating that such a strategy is prudent and cost-effective compared to a run-to-failure approach.

2-Staff-17

Ref 1: Exhibit 2 / 5.2.3.2.3 Outage Details for Years 2022-2025 / p. 33 (pdf Exhibit 2 p. 132)

Preamble:

Condition-related wood pole failures are typically rare unless significant groundline rot or severe structural damage is present.

Question(s):

a) Please provide the annual expected probability of failure due solely to deteriorated condition for wood poles classified under each Health Index / condition category (Good, Fair, Poor, Very Poor).
b) Does Ottawa River Power plan to replace wood poles presently rated as being in Fair or Poor condition during the upcoming rate period?
c) Quantify and compare the annual risk value that will be mitigated by making planned wood pole replacements in each condition category against the annual carrying cost of the required capital investments.

2-Staff-18
Ref 1: Exhibit 2 / 5.2.3.2.3 Outage Details for Years 2022-2025 / p. 33 (pdf Exhibit 2 p. 132)

Preamble:
Ottawa River Power proposes capital investments aimed at system resiliency and storm hardening.

Question(s):

(a) Please compare the risk value mitigated by planned storm hardening investments against the capital cost of those investments. If Ottawa River Power is unable to quantify the mitigated risk value, please explain how the OEB can be assured that all planned storm hardening investments are prudent.

2-Staff-19
Ref 1: Exhibit 2 / 5.3.3.1.1 Asset Age / p. 53 (pdf Exhibit 2 p. 152)

Preamble:
Ottawa River Power reports that a portion of its asset fleet exceeds Target Useful Life (TUL) while continuing to provide satisfactory service.

Question(s):

(a) Considering the proportion of Ottawa River Power assets operating beyond TUL without reliability degradation, please explain how Ottawa River Power developed, calibrated, and validated the TUL values used for each major asset category.

2-Staff-20
Ref 1: Exhibit 2 / 5.3.3.1.2.1 Distribution Assets / p. 54 (pdf Exhibit 2 p. 153)

Preamble:

Ottawa River Power summarizes asset class valuations and condition distributions from its Asset Condition Assessment (ACA) study.

Question(s):

a) Please rank all asset classes (e.g., power transformers, wood poles, breakers, poletop transformers, underground cables, overhead conductors) in Ottawa River Power's rate base from highest to lowest based on their proportion of total capital value.
b) For each listed asset class, please provide the typical range of years an asset remains in each ACA condition category (Very Good, Good, Fair, Poor, Very Poor) over its service life.
c) For each listed asset class, please provide the expected annual probability of condition-related failure for assets in each condition category.
d) For the major asset classes identified above, please explain how the expected failure probabilities associated with each ACA condition category have been developed and validated against historical asset failure experience.

2-Staff-21
Ref 1: Exhibit 2 / 5.3.3.1.3 Asset Risks / p. 56 (pdf Exhibit 2 p. 155)

Preamble:
Ottawa River Power cites unplanned outages, maintenance challenges, and condition-driven reliability events at certain substations during the historical period.

Question(s):

(a) Please list the specific substations referenced and detail the SAIDI and SAIFI trend impacts resulting from these cited events over the historical period.

2-Staff-22
Ref 1: Exhibit 2 / 5.3.3.2.2 Transformer Capacity and Loading / p.p. 58-59 (pdf Exhibit 2 p.p. 157-158)
Ref 2: Exhibit 1 / Appendix 1G – Business Plan / 7.3 System Capacity (pdf Exhibit 1 p. 252)
Ref 3: Exhibit 2 / 2.7 ICM and ACM Additions to Rate Base / p. 76

Preamble:
Ottawa River Power presents station transformer loading and utilization ratios in Table 5.3-12. Four transformers have reported utilization ratios exceeding 100%, including Pembroke MS1 at 162% and Almonte MS1 at 125%. While these figures are based on non-coincident feeder peak currents rather than actual coincident transformer loading, they suggest potentially significant capacity constraints, particularly at Pembroke MS1.

Ottawa River Power indicates that capacity studies are planned for these stations but has not identified specific capacity-related capital investments in its 2027 Test Year capital plan. Ottawa River Power has also indicated that it may seek Incremental Capital Module (ICM) treatment for future capital investments.

Table 5.3-12: ORPC Substation Transformer Utilization

Municipal Station	Transformer	Rated Capacity (kVA)	Rated Secondary Current Rating (A)	2025 Non-Coincident Feeder Peak (A)	2025 Utilization
	Almonte				
MS1	T2	5,000	694	869	125%
MS2	T1	5,000	694	551	79%
MS3	T1	3,000	416	265	64%
MS4	T1	5,000	694	367	53%
MS1	T1	5,000	694	1,125	162%
MS2	T1	6,000	833	765	92%
MS3	T1	5,000	694	600	86%
MS4	T1	5,000	694	750	108%
MS5	T1	3,000	416	290	70%
MS6	T1	10,000	463	265	57%
	T2	10,000	463	435	94%
MS7	T1	10,000	463	330	71%
MS8	T1	10,000	463	540	117%

Question(s):

a) Please identify whether each transformer is summer or winter peaking and whether Ottawa River Power uses different seasonal MVA ratings to assess transformer loading.
b) For the four transformers with reported utilization exceeding 100%, please provide the maximum coincident loading in 2025 and 2026 to date, in kVA and as a percentage of rated capacity. Please identify any loading above normal or emergency ratings, including its frequency, duration, and magnitude.
c) Please provide the scope, status, expected completion dates, and preliminary findings of the capacity studies for Pembroke MS1 and Almonte MS1. When were potential capacity constraints at these stations first identified?
d) Given the reported utilization levels, why has Ottawa River Power not included capacity upgrades for these stations in its 2027 capital plan? Please provide any anticipated upgrades, estimated costs, timelines, and alternatives under consideration, including load transfers.
e) Does Ottawa River Power anticipate seeking ICM funding for capacity upgrades at either station?

    i) If so, please explain why these potentially foreseeable investments were excluded from the current Cost of Service application and identify what information is still required to establish their need, scope, and cost.

2-Staff-23
Ref 1: Exhibit 2 - Appendix A – Material Project Narratives / 5.3.3.2.2 Transformer Capacity and Loading / (pdf Exhibit 2 p. 198)

Preamble:
Ottawa River Power outlines pooled (rather than asset class-specific) forecast capital spending on distribution assets.

Question(s):
(a) Please provide a table breaking down annual forecast capital spending over the rate period into the following discrete categories: Underground Cables, Poles, Overhead Conductors, and Other.

2-Staff-24
Ref 1: Exhibit 2 - Appendix A – Material Project Narratives / 6. Alternatives Analysis / (pdf Exhibit 2 p. 202)

Preamble:
Ottawa River Power proposes asset replacements across several plant categories to address deterioration and failure risks.

Question(s):

a) Please provide a detailed table breaking down all proposed asset replacement projects and programs over the rate period by asset type, quantity/volume, estimated cost, and anticipated failure mechanism and probability if the planned replacements are not undertaken.
b) Ottawa River Power identifies Balanced System Renewal as its preferred strategy alternative, stating that it maintains investment levels at historical levels while accounting for inflation and other cost escalators. Please provide the quantitative analysis supporting this conclusion, including the capital expenditures, anticipated asset condition improvements, expected reliability benefits, and customer rate impacts associated with each strategy alternative considered.

2-Staff-25
Ref. 1: Chapter 2 Appendices / Tab 2-AA
Ref. 2: Final Notice of Amendments to the Distribution System Code, June 16, 2025

Preamble:
Appendix C of reference 2 outlines changes to the Distribution System Code to extend the customer revenue horizon to 40 years for residential customers (as defined in Appendix C).

Question(s):

a) Please either confirm that Ottawa River Power has considered the referenced changes to the Distribution System Code in the forecast customer contributions, or provide a revised forecast that does so.

Exhibit 3 – Load Forecast

3-Staff-26
Additional Loads - Heating
Ref. 1: Load Forecast Model, Tab Normalized Annual Summary
Ref. 2: Load Forecast Model, Tab Heating
Ref. 3: Exhibit 3, pp. 22, 24, 26
Ref. 4: Exhibit 3, Section 3.1.9 Additional Loads

Preamble:
There are additional loads added to the 2026 and 2027 load forecast due to electrification of transportation and heating. However, the Additional Loads Section (Reference 3) only addresses the Electric Vehicle (EV) load growth.

Question(s):

a) Please explain why the heating-electrification forecast was not explicitly discussed in Reference 4.
b) Please update the evidence to describe the assumptions, methodology, and load impacts associated with heating electrification.
c) Please provide the source and rationale for the assumptions of Existing Conversion % of 0.15 and New Connection % of 15 in Reference 2.
d) Please explain how Ottawa River Power ensured that electrification-related load growth was not already captured in the historical data used to develop the regression model.

3-Staff-27
Electrification
Ref. 1: Exhibit 3, Section 3.1.9 Additional Loads

Question(s):

a) Please confirm whether Ottawa River Power has included any electrification related projects within the DSP period. If yes, please provide details of the

projects, associated costs, timing, and forecast impacts. If no, please explain why not.

3-Staff-28
Sentinel Lighting
Ref. 1: Exhibit 3, p. 46

Preamble:
Ottawa River Power states that the usage for Sentinel Lighting has steadily decreased since 2022 with LED replacements.

Question(s):
a) Please provide details of Ottawa River Power's remaining LED Conversion plan.
b) Is the load and number of connections in the Sentinel Lighting rate class expected to continue declining over the next five years? If so, please quantify the forecast decline.

Exhibit 4 – Operating Costs

4-Staff-29
FTEs and Workforce Planning
Ref. 1: Exhibit 4, p. 42, Table 16
Ref. 2: Exhibit 4, p. 36
Ref. 3: Exhibit 4, p.46
Ref. 4: Exhibit 4, p. 41, Table 15
Ref. 5: Chapter 2 Appendix - 2K

Question(s):
a) Ottawa River Power states it has six non-union positions in Reference 3. Please indicate whether these six non-union positions are all management roles. If not, please provide the titles of all the non-union positions, as well as a description of their roles and responsibilities.
b) Please provide the number of unionized FTEs for all years from 2022 to 2027.
c) Please explain why the FTE Count for the cashier position is 0.5 in 2027. Is this a separate part-time position, or a portion of another employee's time? Is this position unionized?
d) Reference 1 shows Ottawa River Power currently has four data clerks, while Reference 2 shows five data clerks for 2026 and 2027. Please explain the discrepancy.

e) Please provide the actual vacancy rate from 2022 to 2026. If the actual vacancy rate for 2026 is not available, please provide the forecasted value.
f) Please provide the expected hiring timeline for the current vacancies.
g) Please explain why the 2027 budget funds full staffing when FTEs were 23 to 24 in 2022 to 2025. Please provide a calculation with a turnover adjustment.
h) Reference 4 and Reference 5 show 26 FTEs in 2027, Reference 1 shows 25.5 FTEs, Reference 2 shows 25 FTEs. Please reconcile the difference.

4-Staff-30
Additional Engineering Technician position
Ref. 1: Exhibit 4, p. 41
Ref. 2: Exhibit 4, p. 58, Table 21

Preamble:
Ottawa River Power is proposing to introduce 1 additional Engineering Technician FTE in 2027 to meet engineering and mapping requirements.

Question(s):
a) Please provide supporting workload information, including any backlog, overtime, or contracted services that the additional Engineering Technician is expected to address.
b) Reference 2 shows Ottawa River Power hires external engineering support for DSP and ACA development. Please explain how the external engineering and internal engineering technicians' duties do not overlap.
c) Please provide the forecast labour allocation for the proposed Engineering Technician position between OM&A, capital projects, customer-funded work, or other activities.

4-Staff-31
Executive and Management Salaries and Expenses
Ref. 1: Exhibit 4, pp. 25-26
Ref. 2: Chapter 2 Appendix 2-JD

Question(s):
a) Please identify which positions are included in Account 5610 Management Salaries, and which positions are included in Account 5605 Executive Salaries.

4-Staff-32
Compensation Benchmarking
Ref. 1: Exhibit 4, p.37- 38

Preamble:
As stated in Reference 1, Ottawa River Power ensures that it offers competitive compensation packages for non-union staff by taking part in the Management Salary Surveys from MEARIE and CHEC. Currently, Ottawa River Power's aggregate current compensation represents approximately 86.6% of the aggregate market benchmark, or approximately 13.4% below the 50th percentile target for its compensation of management and non-union employees.

Ottawa River Power also stated that the market benchmark represents the midpoint of the reported minimum and maximum annual compensation range for the applicable comparator position.

Question(s):

a) Please provide the CHEC and MEARIE survey data, local market comparison data, and survey years that Ottawa River Power used to align its compensation strategy.
b) Please explain how the aggregate 86.6% figure was calculated, including the weighting of each position. Please include any necessary calculations.
c) Please provide a table showing how Ottawa River Power's workforce compares to the benchmark for the following categories: Executives, Non-executive Management, Union and Non-Union from 2022-2026.

4-Staff-33
Inflation and Employee Salaries
Ref. 1: Exhibit 4, pp. 34, Table 14

Preamble:
Ottawa River Power notes the year over year inflationary increase in OM&A costs at a rate of 3.7% based on the 2026 OEB inflation parameters and as compared to its 2026 projected OM&A costs. Ottawa River Power provided the table below to show its actual year over year against a hypothetical year over year variance.

Table 14 – 2027-2027 Inflationary Increase

	2026 Proposed	**2027** at inflationary increase	**2027** Proposed	**Var from inflationary increase**
A	B (A + 3.7%)	C	B - C	
Operations	940,920	975,734	1,084,238	108,504
Maintenance	696,942	722,729	755,925	33,196
Billing and Collecting	1,154,809	1,197,537	1,232,010	34,473
Community Relations	26,163	27,131	38,080	10,949
Administrative and General	1,776,887	1,842,632	2,104,854	262,222
Total	**4,595,722**	**4,765,763**	**5,215,106**	**449,344**

Question(s):

a) Please provide an updated version of the table. The columns in the Preamble do not appear to align with the corresponding column headings. In addition, please confirm whether the table title should be “2026-2027 Inflationary Increase”

4-Staff-34
Total Compensation
Ref. 1: Exhibit 4, pp. 41-46
Ref. 2: Chapter 2 Appendix 2-K
Preamble:
Reference 1 and 2 shows that total compensation has increased 25.4% when comparing 2027 projected amounts to 2022 OEB Approved amounts. The cumulative OEB inflation from 2022 to 2027 is approximately 20.3%.

According to Reference 2, total compensation is projected to increase by 10% from 2026 to 2027. On page 44 of Reference 1, Ottawa River Power states that total compensation is forecast to increase by $315,594 from 2026 to 2027, including a 3% collective bargaining agreement (CBA) adjustment and a $119,000 increase related to OEB inflationary adjustments. Non-management wage adjustments to industry averages contributes an estimated additional total of $216,000 to the increase.

Question(s):

a) Please provide a table showing inflation escalation factors used for Union and non-Union employees, Executives and Non-executive Management salaries from 2022 to 2027.
b) Please indicate when the annual adjustment takes effect during the 2022 to 2027 period.
c) Please explain why compensation costs have increased at a rate significantly higher than inflation and why these costs should be borne by ratepayers.

d) Please provide a breakdown of this $315,594 increase, including union wage escalation, non-union escalation, market adjustments, and any the new position(s) (if applicable).
e) Please provide a similar breakdown of the increase of $255,484 in total salaries from 2024 to 2025.
f) Please confirm which employees are subject to the $216,000 adjustment. Page 46 of Reference 1 refers to six non-union positions, and Table 16 shows six management positions. Please explain whether “non-management” on Page 44 is correct.
g) Please explain how executives and management incentives and bonuses are determined.

4-Staff-35
Locates
Ref. 1: Exhibit 4, pp. 7, 19
Ref. 2: Chapter 2 Appendix 2-JD, Account 5070

Preamble:
References above show that Ottawa River Power saw a significant increase in locate volumes.

Question(s):
a) Please provide locate volumes and corresponding costs from 2022 to 2026, and the forecast for 2027.
b) Account 5070 shows $98,819 in 2027, against 2022 an OEB-approved amount of $29,956. Please explain how much of the increase in Account 5070 is attributable to locate activities.

4-Staff-36
PCB
Ref. 1: Exhibit 4, pp. 18-19, 23, 30
Ref. 2: Chapter 2 Appendix 2-JD

Preamble:
In Reference 1, Ottawa River Power performed significant PCB transformer replacement activities to meet the Environment of Canada mandated replacement of transformers containing >50 PPM of PCBs.

Question(s):
a) Please provide a breakdown of Account 5035 for 2026 and 2027, including:

- PCB-related costs
- Non-PCB related costs
- Internal labour
- Contractor costs
- Any other costs

b) Please confirm whether all PCB transformer replacement activities have been completed in advance of the Environment of Canada imposed deadline of December 31, 2025.
c) Please provide the number of PCB assets remaining service as of December 31, 2025 and forecast any remaining PCB-related activities planned for 2026 and 2027.
d) Please explain why the forecast balance for 2026 and 2027 in Account 5035 remains significantly above historical levels before 2025.

4-Staff-37
Account 5085 – Vehicle Rate Change & GIS
Ref. 1: Exhibit 4, pp. 18-19, 23, 30
Ref. 2: Chapter 2 Appendix 2-JD

Preamble:
As in Reference 1, Ottawa River Power performed a vehicle rate analysis in 2024 and increased the large vehicle rate from $45 to $100. The 2025 fiscal year is the first full year with the change in large vehicle rates with a total of 5,150 large vehicle hours which contributed additional credits of $141,625 in the first 6 months of the year.

Question(s):
a) Please file the vehicle rate analysis and explain how the rate is calculated.
b) Please identify the key cost drivers contributing to the increase.
c) Please quantify the annual OM&A and capital impact resulting from the higher vehicle rates.
d) Please reconcile the $141,625 credit to the 5,150 large vehicle hours and the rate change.
e) There is an increase of $47,000 in Account 5085 due to data migration services to a new GIS server. Please confirm whether the $47,000 GIS data migration in 2026 is one-time, and please confirm that is not included in the 2027 budget.

4-Staff-38
Maintenance Contractor Cost
Ref. 1: Exhibit 4, pp. 7, 21-22, 42
Ref. 2: Chapter 2 Appendix 2-JD

Question(s):

a) Please provide the actual and projected annual contractor costs from 2022 to 2027 related to line clearing, vegetation management, and station maintenance.
b) Ottawa River Power states that a substation electrician retired and was replaced by a contractor. However, Table 16 of Reference 1 shows the number of maintenance workers has remain the same since the last rebasing. Please explain.

4-Staff-39
Vegetation Management
Ref. 1: Exhibit 4, pp. 22 -23
Ref. 2: Chapter 2 Appendix 2-JD

Question(s):

a) Please provide, by year from 2022 to 2027, the total labour hours, total kilometres of vegetation managed, and total costs associated with vegetation management activities.
b) Please explain how vegetation work was allocated between internal and external resources.
c) Please describe Ottawa River Power's vegetation management cycle, and whether vegatation is trimmed on a fixed cycle.
d) Please explain whether Ottawa River Power has changed or proposed to change its vegetation management strategy in response to reliability and adverse weather risks.
e) Please identify any incremental 2027 revenue requirement impact associated with changes to vegetation management practices.

4-Staff-40
E-Billing and Postage Costs
Ref. 1: Exhibit 4, pp. 7-8
Ref. 2: Chapter 2 Appendix 2-JD

Preamble:
As in Reference 1, Ottawa River Power introduced a new e-billing platform which resulted in an increased annual cost of $30,797 while postage costs increased $49,419 since 2022.

Question(s):

a) Please provide the percentage of customers that participate in the e-billing program from 2022 to 2026.
b) Please provide the annual savings achieved through the adoption of e-billing from 2022 to 2026**.**
c) Please provide the forecast share of e-billing for each year of the 2027- 2031 period.
d) How have savings due to e-billing been projected in the 2027 - 2031 OM&A budget for this segment.
e) Please explain while postage costs have increased even though Ottawa River Power has introduced a new e-billing platform.

4-Staff-41
Procurement
Ref. 1: Exhibit 4, pp. 54 -57

Question(s):

a) For each year of the forecast period, what percentage of capital equipment/materials and outside services is expected to be sourced from Canadian suppliers?
b) For each year of the forecast period, what percentage of OM&A expenditures on equipment/materials and outside services is expected to be sourced from Canadian suppliers?

4-Staff-42
Shared Services
Ref. 1: Exhibit 4, pp. 47-54

Preamble:
Ottawa River Power applies a markup of 30% after burdened costs to services provided to Ottawa River Energy Solutions Inc. (ORES).

Question(s):

a) How is the 30% markup calculated?
b) The current Shared Services Agreement between Ottawa River Power and ORES will expire in April 2027. Please provide a copy of the renewed agreement, if available. If it is not available, please indicate whether Ottawa River Power intends to renew the agreement in the future.
c) If there are any changes anticipated in the new agreement, please discuss those changes.
d) Please explain why the Electrical Contracting price dropped from $382,652 in 2022 to $166,193 in 2023 in Table 19 of Reference 1.

4-Staff-43
IT and Cybersecurity Costs
Ref. 1: Exhibit 4, pp. 8, 24, 26-27

Question(s):

a) Please list all the IT contracts (including scope and annual cost) for 2022 to 2027.
b) Please provide the total cost of outsourcing IT services after eliminating the IT/Network Administrator position and compare it with the total IT costs before eliminating the position.
c) Cybersecurity related costs appear in several places as $15,000 for security planning, $15,000 for penetration testing, and $20,000 for OEB-required assessment. Please confirm whether these are separate costs, and identify the accounts in which the costs are recorded or forecast.

4-Staff-44
LEAP Program
Ref. 1: Exhibit 4, pp. 59 -61

Preamble:
Ottawa River Power has included $33,000 in OM&A for the Low-Income Energy Assistance Program Emergency Financial Assistance (LEAP EFA), which exceeds 0.12% of its forecast service requirement.

Question(s):

a) Please provide the number of customers who received the LEAP grant each year from 2022 -2025, and the forecast number for 2027.
b) Please provide the percentage of funding that was utilized in each year from 2022 to 2026.

4-Staff-45
Burden Rate
Ref. 1: Exhibit 4, p. 48

Preamble:
Reference 1 shows that a labour burden rate of 45% is applied to the services provided from Ottawa River Power to ORES.

Question(s):

a) Please explain how the burden rates were calculated for the following categories: Executive, Non-Executive Management, Union, and Non-Union, and if there are any changes from 2022 to 2027.

4-Staff-46
OPEBs

Ref. 1: OEB Filing Requirements for Electricity Distribution Cost of Service Rate Applications - 2026 Edition for 2027 Rate Applications, Chapter 2, page 33
Ref. 2: ORPC_2027CoS_Chapter2Appendices_20261002, App.2-D_Overhead
Ref. 3: ORPC 2022_SettlementP_Filing_Requirements_Chapter2 20220225, App.2-D_Overhead

Preamble:

In Ref. 1, the Filing Requirements state that:

> The distributor must provide details of employee benefit programs, including pensions, other post-employment retirement benefits (OPEBs), and other costs charged to OM&A. A breakdown of the pension and OPEBs amounts included in OM&A and capital must be provided for in the last OEB-approved rebasing application, and for historical, bridge and test years.

OEB staff has compiled a table below based on Ref. 2 and Ref. 3 which shows the capitalized employee benefits to OM&A.

	2022 Board Approved	**2022 Actual**	**2023 Actual**	**2024 Actual**	**2025 Actual**	**2026 Bridge**	**2027 Test**
Capitalize OM&A (Employee Benefits) APP.2-D	$114,873	$108,798	$130,663	$188,258	$177,524	$173,857	$179,614

Question(s):

a) Please confirm OEB staff observation in the table above. If not confirm, please explain why not.
b) Does the “Capitalized OM&A (Employee Benefits)” in the table above include both OMERS pension premiums and Employee future benefits?

i. If so, what is the percentage of OMERS pension premiums and Employee future benefits respectively being capitalized into OM&A?
ii. If not, please explain why they are not included in the capitalized OM&A.

c) Please provide a detailed breakdown of the OMERS pension and OPEB costs between capital and OM&A from the 2022 OEB-approved rebasing application to the 2027 Test Year on a year-by-year basis. In addition, please compute the percentage allocated to capital and percentage allocated to OM&A year-over-year and explain any significant increase/decrease of the percentage.
d) Please describe the key assumptions by which the 2027 test year OPEB amounts were determined and why they are reasonable.

4-Staff-47
OPEBs

Ref. 1: OEB Filing Requirements for Electricity Distribution Cost of Service Rate Applications - 2026 Edition for 2027 Rate Applications, Chapter 2, page 33
Ref. 2: Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs, EB-2015-0040, September 14, 2017
Ref. 3: Exhibit 4, Page 45, Line19-21
Ref. 4: Exhibit 4, Page 44, Table 18
Ref. 5: Exhibit 4, Page 100, ORPC Actuarial Valuation Report, December 31, 2025
Preamble:

In Ref. 1, the Filing Requirements state that:

> The most recent actuarial report(s) must be included in the pre-filed evidence and be reconciled with the pension and OPEBs amounts (as applicable). The basis on which pension and OPEBs amounts are forecast for the bridge, and test years must also be explained.

In Ref. 2, Regulatory Treatment of Pension and Other Post-employment Benefits (OPEBs) Costs state that:

> Aligning regulatory treatment with the financial accounting treatment of the costs supports using the accrual method as the default method for calculating the amount of pension and OPEB costs to go into rates.

In Ref. 3, Ottawa River Power states that:

> Pension and OPEB costs are included in Ottawa River Power's rates on a cash basis. This is consistent with Ottawa River Power's COS decision in EB-2021-0052.

Question(s):

a) Please reconcile the actuarial report with the OPEBs amounts from the 2022 OEB-approved rebasing application to the 2027 Test Year.
b) Please complete the table below to provide the amount of Employee Future Benefits Expense, Actual OPEBs paid (cash method) and OPEBs under accrual method from 2022 to 2027.

	Employee Future Benefits Expense (in rates)	**Actual OPEBs paid (Cash Method)**	**OPEBs under Accrual Method (Excluding Actuarial gains/losses)**	**Difference (a-c)**	**Difference (b-c)**
	a	b	c	d=a-c	b=b-c
2022 OEB Approved					
2022 Actual					
2023 Actual					
2024 Actual					
2025 Actual					
2026 Bridge					
2027 Test					
Average (2022 Actual - 2027 Test)					

c) Please provide any adjustments needed, including the transitional adjustment, that would be required if the OEB were to order Ottawa River Power to use the accrual basis for its OPEB expense starting in 2027.

Exhibit 5 – Cost of Capital

5-Staff-48
Third-party Debt
Ref. 1: Exhibit 5, p.7
Ref. 2: Appendix 2-OA, OB

Preamble:
In 2026 and 2027, Ottawa River Power plans on securing $1,000,000 of debt in each year. This will be done in four separate $500,000 issuances. The actual timing, term and rate of this new debt will be determined based on cash flow needs and financial market conditions.

Question(s):

a) Please provide an update on the status of the four most recent third-party debt issuances. For each debt issuance, please indicate whether the interest rate and terms have been finalized.
b) Please update Appendix 2-OA and 2-OB if the new debts are finalized.

5-Staff-49
Debt-Equity Ratio
Ref. 1: Exhibit 5, p.8

Preamble:
Ottawa River Power has positive notional debt of $3,805,744.

Question(s):

a) Please provide the actual Debt-to-Equity Ratio for 2025 and 2026.

5-Staff-50
Cost of Capital Parameters
Ref. 1: Cost of capital parameters

Question(s):

a) Please update Appendix 2-OA/OB, and RRWF to reflect the OEB's most recent 2027 Cost of Capital Parameters.

Exhibit 6 – Revenue Requirement

6-Staff-51
Retail Service Charges
Ref 1: EB-2026-0175, Decision and Order, June 16, 2026

Preamble:
On June 16, 2026, the OEB issued is Decision updating the retail service charges charged by rate-regulated electricity distributors, effective January 1, 2027.

Question(s):

a) Please update Ottawa River Power' retail service charges based on the OEB's Decision and Order.

6-Staff-52
Other Revenues
Ref 1: Chapter 2, Appendix 2-H
Ref 2: Chapter 2 Filing Requirements, Section 2.6.3, December 16, 2025
Ref 3: Chapter 2, Appendix 2-N

Question(s):

a) Please provide an updated Appendix 2-H reflecting the most recent 2026 estimates.
b) Please explain the methodology applied to the forecast amounts.
c) Please confirm whether Account 4405 contains any interest amounts related to DVAs. If it does, please revise Appendix 2-H to remove any interest amounts associated with DVAs as required by Reference 2.
d) For Account 4390, please explain why the amounts in 2026 and 2027 are significantly lower than the actual average from 2022-2025.
e) In the breakdown of Account 4380 provided in Appendix 2-H, expenses related to Services with Affiliated Companies are reported. However, these amounts do not reconcile to the expenses reported in Appendix 2-N. Please explain the discrepancy and update the model, as necessary.

6-Staff-53
PILs-CCA
Ref. 1: ORPC_2027CoS_PILsWorkform_20260828, Tab T8 Sch 8 CCA Test
Ref. 2: OEB May 6, 2026 Letter, "Accounting and Rates Direction Regarding Bill C-15 for the Reaccelerated Investment Incentive for Capital Cost Allowance"

Preamble:

In Ref. 1, OEB staff notes that the CCA in the PILs model was calculated as per the half-year rule.

In Ref. 2, the OEB provided the following direction as it pertains to the use of accelerated CCA for certain assets:

> The OEB expects Utilities, including those whose applications are currently before the OEB, to reflect any impacts arising from CCA rule changes in their cost-based applications for 2027 rates and beyond, including taking the maximum deductions allowed under the RII. Utilities continue to have the option to propose smoothing mechanisms.

Question(s):

a) Please confirm whether the half-year rule has been applied to all applicable capital additions included in the calculation of CCA (Ref. 1).
b) Please confirm that Ottawa River Power has complied with the directions in OEB's letter (Ref. 2).
    i. If not, please provide a modified version of the PILs Workform that reflects the impact of the Reaccelerated Investment Incentive (RII).
c) Please provide an updated PILs model using RII.

6-Staff-54
PMD
Ref. 1: **Federal Government announcement of PMD**
Ref. 2: **Ontario Government announcement of PMD**

Preamble:

On September 15, 2026, the Federal Government introduced the Productivity Mega Deduction (PMD), which expands the range of capital assets eligible for immediate expensing, and allows businesses to fully write off the cost of an investment in its first year for tax purposes.

On October 28, 2026, the Ontario government announced its intention to introduce corresponding provincial measures, following the passage of the federal measures.

Question(s):

a) Please provide Ottawa River Power's assessment of the impact of the PMD on PILs, including the actual tax filings during the rate term, if the proposed PMD takes effect.

i. Please explain how the PMD is expected to affect Ottawa River Power's existing non-capital tax loss carry forwards, including whether the additional CCA deductions are expected to increase or preserve the available losses and defer the year in which Ottawa River Power anticipates becoming taxable.

b) Please explain how Ottawa River Power intends to reflect the impacts of the PMD in its regulatory accounting during the rate term, including whether it expects to record any amounts in Account 1592 – sub account CCA Changes, or requesting any new or modified DVA treatment.

6-Staff-55
PILs – Taxable Income

Ref. 1: Exhibit 6, Schedule 1, Page 81
Ref. 2: ORPC_2027CoS_PILsWorkform_20260828, Tab H1 Sch 1 Taxable Income Hist
Ref. 3: ORPC_2027CoS_PILsWorkform_20260828, Tab H4 Sch 4 Loss Cfwd Hist
Ref. 4: Exhibit 6, Schedule 4, Page 150

Preamble:

OEB staff notes that the Capital Cost Allowance (CCA) amount reported on line 403 of the tax return in Ref. 1 is $1,554,532, whereas the corresponding CCA amount shown in Ref. 2 is $1,427,445.

OEB staff notes that the 2025 non-capital loss carry forward deduction reported in the tax model (Ref. 3) is $331,992, whereas the corresponding amount reported in Ref. 4 is $166,594.

Question(s):

a) Please reconcile the difference between the two CCA amounts (Ref. 1 and Ref. 2). In addition, please update the PILs Workform, as needed.
b) Please reconcile the difference between the two non-capital loss carry forward amounts (Ref. 3 and Ref.4). In addition, please update the PILs Workform, as needed.

Exhibit 7 – Cost Allocation

7-Staff-56
Revenue to Cost Ratio (R/C Ratio)
Ref. 1: Exhibit 7, pp. 19-21

Preamble:
Ottawa River Power proposes to adjust the revenue to cost ratios of the GS<50, GS 50-4,999 kW, and Sentinel Lighting rate classes.

Questions:

a) Please explain why the offset falls entirely on GS 50-4,999 kW rather than across all classes below 100% R/C Ratio.
b) Table 16 of Reference 1 moves GS<50 to 119.57% from 2028 to fund Sentinel Lighting's move to 80%, while GS 50-4,999 kW stays at 93.89%. Please explain why the funding source differs between 2027 and 2028.
c) Table 17 only shows the proposed R/C Ratios from 2027 to 2029. Please explain how Ottawa River Power will implement the later changes in IRM years, and what happens if the bill impact exceeds 10%. Please provide the estimated R/C Ratios for 2030 to 2031.

7-Staff-57
Line Transformer Customer Base
Ref. 1: Cost Allocation Model, Tab I6.2 Customer Data

Preamble:
In Reference 1, the GS>50 Line Transformer Customer Base of 127 is the customer count (132.8) less 6.

Questions:

a) Please explain the 6 customers described in the Preamble, and why they are excluded.
b) Please explain why the customer count is presented as a non-integer value.

Exhibit 8 – Rate Design

8-Staff-58
Pole Attachment Charge
Ref. 1: Exhibit 8, p. 15

Ref. 2: EB-2026-0176, Decision and Order, June 16, 2026

Preamble:
On June 16, 2026, the OEB issued is Decision setting the distribution pole attachment charge to be charged by licensed electricity distributors at $41.81 per attacher, per year, per pole, effective January 1, 2027.

Questions:

a) Please update Ottawa River Power's distribution pole attachment charge based on the OEB's Decision and Order.

8-Staff-59
Bill Impact – GS<50 and GS 50 to 4,999 kW
Ref. 1: Exhibit 8, p. 24

Questions:

a) For the GS<50 and GS 50 to 4,999kW rate classes, please provide distribution and total bill impacts at:
   i. Status quo R/C ratio and
   ii. The proposed R/C ratio
b) Have the GS<50 and GS 50 to 4,999kW rate classes been consulted regarding the proposed bill increase? If so, what is their response?
c) Has Ottawa River Power considered any other rate mitigation strategy? If so, why was it not adopted?

8-Staff-60
RTSRs
Ref. 1: Exhibit 8, p. 10
Ref. 2: RTSR Workform – UTRs & Sub-Tx
Ref. 3: EB-2026-0546, Preliminary UTRs and Hydro One Sub-Transmission Rates**, October 14, 2026**
Ref. 4: Time-of-use pricing and the Ontario Electricity Rebate

Questions:

a) On October 14, 2026, the OEB published the preliminary UTRs based on the OEB letter in Reference 3. Please update UTR and Hydro One Sub Transmission Rates in Reference 2.
b) Please update Time-of-Use pricing and the Ontario Electricity Rebate according to Reference 4.

c) Please confirm which historic year of RRR data has been used in the RTSR Workform.
d) Please confirm which year of wholesale purchase volumes have been used.

Exhibit 9 – Deferral and Variance Accounts

9-Staff-61
Interest Rates
Ref. 1: ORPC_2027CoS_DVAContinuitySchedule_20261002, Tab 2a. Continuity Schedule Group 1, Tab 2b. Continuity Schedule Group 2

Preamble:

On September 14, 2026, the OEB published Q4 2026 prescribed interest rates applicable to the carrying charges of deferral, variance and construction work in progress accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

Question(s):

a) Please update Tab 2a. Continuity Schedule Group 1 and Tab 2b. Continuity Schedule Group in Ref. 1 as necessary to reflect the Q4 2026 OEB-prescribed interest rate of 2.87%.

9-Staff-62
DVA Disposition
Ref. 1: Exhibit 9, Section 9.2

Preamble:
In Ref. 1, Ottawa River Power is seeking disposition of a Group 1 credit balance of $1,100,997 and a Group 2 debit balance of $34,950. The proposed amounts are based on principal balances recorded as of December 31, 2025 and carrying charges projected to April 30, 2027.

Question(s):

a) Please confirm that Ottawa River Power is seeking disposition of its Group 1 (including Account 1588 and 1589) and Group 2 DVA balances as of December 31, 2025, with forecasted interest through to April 30, 2027, on a final basis in this application. If not, please explain why not.

9-Staff-63
Commodity Accounts Analysis Workform
Ref. 1: ORPC_2027CoS_CommodityAccountsAnalysisWorkform_20260828, Tab GA 2024
Ref. 2: ORPC_2027CoS_DVAContinuitySchedule_20261002, Tab 2a. Continuity Schedule Group 1, Tab 3. Appendix A

Preamble:

In Ref. 1, OEB staff notes that in the Commodity Accounts Analysis Workform for Account 1589 – RSVA Global Adjustment Ottawa River Power included:

i. Reconciling Item 1b: A current-year adjustment of $993,757 described as "CT 148 true-up of GA charges based on actual non-RPP volumes," with the explanation that a prior-period principal adjustment was misallocated to Account 1589 and moved to Account 1588 in 2025;
ii. Reconciling Item 2b: a credit amount of $50,599 related to current-year end unbilled-to-actual revenue differences, with the explanation that difference between November and December 2024 estimated non-RPP usage settled with Hydro One at GA 2nd or actual rates and actual consumption figures settled in January and February 2025 recognized in 2026.
iii. Reconciling Item 6: a reversal of $1,022,059 for the "2015 to 2022 Hydro One GA on Embedded Generation True-Up," described as a reversal of a principal adjustment included in the 2024 IRM DVA Continuity Schedule.

In Ref. 2, OEB staff notes that Ottawa River Power explains that the variances between the RRR and Accounts 1588 (RSVA - Power) and 1589 (RSVA - Global Adjustment), $418,906 and $50,599 respectively, are attributable to unbilled revenue differences that were not settled with Hydro One until April 2026.

Question(s):

a) Reconciling item 1b:
   i. Please explain in detail the nature of the original adjustment, including why it was initially recorded in Account 1589 and the circumstances that led Ottawa River Power to determine that Account 1588 was the appropriate account.
   ii. Please identify the period(s) to which the adjustment relates in Reconciling Item 1b were recorded in Accounts 1588 and 1589.
b) Reconciling item 2b:
   i. Please clarify whether the actual settlement timing of the credit amount of $50,599 in Account 1589 (RSVA - Global Adjustment) relates to unbilled revenue for November and December 2024. In Ref. 1, Ottawa River Power

states that the November and December 2024 amounts were settled in January and February 2025, whereas in Ref. 3, Ottawa River Power states that the amount was not settled until April 2026.

ii. Please explain in detail the nature of the unbilled to actual revenue differences in a credit amount of $50,599 that resulted in the 2024 principal adjustments for the 1589 account.

c) Reconciling item 6:

i. Please break down the debit amount of $1,022,059 for 2015 to 2022 Hydro One GA on Embedded Generation True-Up by year.

ii. Please explain in detail the nature of the unbilled to actual revenue differences in a credit amount of $418,906 that resulted in the 2024 principal adjustments for the 1588 account.

9-Staff-64
Loss Factor
Ref. 1: ORPC_2027CoS_CommodityAccountsAnalysisWorkform_20260828, Tab GA 2024
Preamble:

In Ref. 1, OEB staff notes that Ottawa River Power calculated a loss factor of 1.0590 for 2024, compared to the most recently approved loss factor of 1.0410, resulting in a difference of approximately 2%. OEB staff further notes that the workform instructs applicants to provide an explanation when the difference exceeds 1%; however, the explanation field has been populated with “N/A.”

Question(s):

a) Please provide a detailed explanation for the approximately 2% difference between the calculated loss factor of 1.0590 and the most recently approved loss factor of 1.0410.

b) If Ottawa River Power identifies any update or correction to the Commodity Accounts Analysis Workform, please provide an updated workform as necessary.

9-Staff-65
Commodity Accounts Analysis Workform
Ref. 1: ORPC_2027CoS_CommodityAccountsAnalysisWorkform_20260828, Tab GA 2024
Ref. 2: ORPC_2027CoS_CommodityAccountsAnalysisWorkform_20260828, Tab GA 2025

Preamble:
In Ref. 1 and Ref. 2, OEB staff notes that Ottawa River Power's evidence indicates a significant year-over-year increase in Non-RPP Class B consumption in November and December 2025. Consumption increased by approximately 2,197,296 kWh (43%) in November and 3,778,087 kWh (62%) in December compared to the corresponding months in 2024, both of which are highlighted in yellow below.

Month	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Non-RPP Class B Including Loss Factor Billed Consumption (kWh)	Variance (Calculated by OEB staff)	% Variance (Calculated by OEB staff)
	2024	2025	2025 VS 2024	2025 VS 2024
January	5,908,439	6,212,383	303,944	5%
February	5,483,766	5,907,075	423,309	8%
March	5,507,629	5,592,678	85,049	2%
April	4,768,323	4,945,663	177,340	4%
May	5,053,530	4,822,582	-230,948	-5%
June	5,201,799	5,332,951	131,152	3%
July	5,658,545	5,076,492	-582,053	-10%
August	5,456,337	4,685,090	-771,247	-14%
September	5,235,880	4,291,833	-944,047	-18%
October	5,178,926	5,225,122	46,196	1%
November	5,136,555	7,333,851	**2,197,296**	**43%**
December	6,117,870	9,895,957	**3,778,087**	**62%**

Question(s):

a) Please explain the significant increases in Non-RPP Class B billed consumption in November and December 2025 compared to the corresponding months in 2024.
b) If Ottawa River Power identifies any update or correction to the consumption, please update workform as necessary and provide the revised workform.

c) If the calculated loss factor, with the updated consumption, differs from the most recently approved loss factor by more than 1%, please provide an explanation.

9-Staff-66
DVA Continuity Schedule
Ref. 1: ORPC_2027CoS_DVAContinuitySchedule_20261002, Tab 2a. Continuity Schedule Group 1

Preamble:
In Ref. 1, OEB staff notes that Account 1550 (LV Variance Account) has a debit transaction of $71,743 in the principal account in 2024, and a credit transaction of $402,887 in the principal account in 2025.

Question(s):

a) Please explain the reason of the net transaction recorded in 2025 which caused the year over year change in LV variance account 1550.

9-Staff-67
Power Purchase True-Up
Ref. 1: EB-2021-0263, ORPC Decision Order for Application for Electricity Distribution License Amendment, Page 4

Preamble:
In Ref. 1, OEB staff notes that Ottawa River Power's exemption from section 2.2.2 of the Standard Supply Service Code and section 3.2 of the Retail Settlement Code expires on January 31, 2027, or earlier if the Power Purchase Agreement between Ottawa River Power Corporation, Waltham Power and Company, Limited Partnership and Brookfield Renewable Trading and Marketing LP is amended or discontinued.

Question(s):

a) Please confirm whether Ottawa River Power has requested a renewal of the exemption of section 2.2.2 of the Standard Supply Service Code and section 3.2 of the Retail Settlement Code and provide the expected timing of any such application. If not, please explain why not.

9-Staff-68
Power Purchase True-Up
Ref. 1: Exhibit 3, Page 6, Table 1

Ref. 2: Exhibit 9, Page 36, Table 23
Ref. 3: ORPC_2027CoS_DVAContinuitySchedule_20261002, 4. Billing Determinants

Preamble:
OEB staff notes that Table 23, Exhibit 9 (Ref. 2) uses forecast 2027 customer volumes of 195,591,287 kWh to calculate the proposed Power Purchased True-Up rate. However, Table 1 in Exhibit 3 (Ref. 1) shows forecast 2027 total customer volumes of 189,778,950 kWh, which is also reflected in the DVA Continuity Schedule (Ref. 3).

Question(s):

a) Please clarify which figure reflects the 2027 customer kWh volume and update the evidence as applicable.

9-Staff-69
Power Purchase True-Up
Ref. 1: ORPC_2027CoS_PowerPurchaseTrueUpModel_20260828, Input Data Tab
Ref. 2: Regulated Price Plan Price Report, - November 1, 2026 to October 31, 2027 Issue Date: October 16, 2026, Table 5
Ref. 3: Exhibit 9, Table 8, Page15

Preamble:
OEB staff compiled the table below based on the evidence filed in Ref. 1. OEB staff notes significant month-to-month and year-over-year variations in the Waltham kWh volumes, including comparatively low volumes in January, February, November, and December 2022; November and December 2024; and January, February, September, October, November, and December 2025, which are highlighted in yellow below. OEB staff also notes that Waltham kWh volumes for 2025 appear substantially lower than 2022, 2023 and 2024

Month	2022 kWh	2023 kWh	2024 kWh	2025 kWh
January	**857,320**	2,581,363	1,908,630	**1,235,022**
February	**640,680**	2,016,686	2,155,770	**802,074**
March	2,937,880	2,797,296	3,124,995	2,751,123
April	4,152,090	4,258,993	4,598,522	4,365,778
May	5,665,250	5,065,060	4,083,922	5,239,426
June	5,632,520	2,509,005	4,603,183	3,464,713
July	4,101,700	5,164,020	5,182,047	5,537,455
August	2,637,510	5,107,690	3,966,690	2,651,253

September	4,344,770	3,976,556	4,956,280	**1,066,396**
October	2,424,300	2,183,556	3,075,642	**519,019**
November	**419,910**	1,585,461	**830,168**	**134**
December	**947,060**	1,881,077	**980,298**	**-**
Total	**34,760,990**	**39,126,765**	**39,466,146**	**27,632,395**

In Ref. 1 and Ref. 2, OEB staff notes that The Power Purchased True-Up Model uses a 2027 Global Adjustment forecast of $49.61/MWh, sourced from the "Oct. 2026 Report." However, Table 5 of the Regulated Price Plan Price Report issued on October 16, 2026 shows a forecast Global Adjustment of $50.95/MWh.

In Ref. 3, OEB staff notes that Table 8, Exhibit 9 shows a 2027 forecast Global Adjustment of $54.07/MWh.

Question(s):

a) Please clarify which 2027 forecast GA rate should be used in the Power Purchased True-Up model. Please update the evidence as needed.
b) Please update the interest rate in input data tab in Ref. 1 as necessary to reflect the Q4 2026 OEB-prescribed interest rate of 2.87%.
c) Please confirm that the kWh volumes in the table above are accurate.
    i. If confirmed, please explain why kWh volumes for 2025 appear substantially lower than 2022, 2023 and 2024.
    ii. If not, please update the Power Purchase True-Up Model and relevant evidence as needed.

9-Staff-70
Power Purchase True-Up
Ref. 1: Exhibit 9, Table 8, Page15
Ref. 2: Regulated Price Plan Price Report, - November 1, 2026 to October 31, 2027
Issue Date: October 16, 2026, Table 5

Preamble:
OEB staff notes that Table 8, Exhibit 9 (Ref. 1) uses a Day Ahead Market Ontario Zonal Price (DAM OZP) and Load Forecast Deviation Adjustment (LFDA) value of $57.51/MWh for both RPP and non-RPP customers. OEB staff further notes that Table 5 of the Regulated Price Plan Price Report (Ref. 2) shows an Ontario Electricity Market Price - RPP-Weighted forecast of $69.94/MWh and a simple average Ontario Electricity Market Price forecast of $67.85/MWh.

OEB staff notes that Table 5 of the Regulated Price Plan Price Report (Ref. 2) shows an Average Supply Cost for RPP Consumers of $118.88/MWh, the forecast average supply cost for RPP Consumers is $122.17/MWh in Table 8, Exhibit 9 (Ref. 1).

Question(s):

a) Please update the DAM OZP and LFDA forecast rate and the forecast average supply cost for RPP Consumers, based on the RPP report issued on October 16, 2026. Please update the evidence as needed.

9-Staff-71
2027 Load Forecast
Ref. 1: Exhibit 3, Page 6, Table 1
Ref. 2: Exhibit 9, Page 15-19, Table 7,9,10,11,12
Ref. 3: ORPC_2027CoS_DVAContinuitySchedule_20261002, 4. Billing Determinants

Preamble:
OEB staff notes that Table 1, Exhibit 3 (Ref. 1) and the Billing Determinants in the DVA Continuity Schedule show consistent 2027 forecast volumes and customer counts for each rate class. However, the load forecast volumes used in Tables 7, 9, 10, 11 and 12, Exhibit 9 (Ref. 2) do not appear to reconcile to the 2027 forecast volumes shown in the other schedules. For example:

Rate Class	Table #	Exhibit #	RPP	Non-RPP	Total (kWh)
Residential	Tables 7, 9, 10, 11 and 12	Exhibit 9	97,420,060	805,628	98,225,688
Residential	Table 1	Exhibit 3	N/A	N/A	92,832,140
Variance					**5,393,548**

Question(s):

a) Please confirm the 2027 forecast volumes. In addition, please provide updated versions of all affected evidence, if any, on the revenue requirement calculations, and proposed rates.

9-Staff-72
Account 1592, PILs and Tax Variance - Sub-account CCA Changes
Ref. 1: 2022 ORPC Cost of Service Decision and Rate Order, EB-2021-0052, March 24, 2022, page 62 and page 108
Ref. 2: ORPC_Interrogatory_Responses_Appendices_Excel_20211222, EB-2021-0052, Tab 9-SEC-30, Filed: December 22, 2021
Ref. 3: ORPC 2022_SettlementP_DVA_Continuity_Schedule 20220225, Tab 2b. Continuity Schedule
Ref. 4: ORPC_2027CoS_DVAContinuitySchedule_20261002, Tab 2a. Continuity Schedule Group 1

Preamble:
In Ref. 1, the 2022 ORPC Cost of Service Settlement Proposal states that "Account 1592 – PILs and Tax Variances, Sub-account CCA Changes - The Parties have agreed to calculate the amount included in the account to the end of 2020 as described in interrogatory response 9-SEC-30, resulting in a 2019 to 2020 accelerated CCA related claim amount for disposition of $(122,770). The 2021 related amounts will remain in the account to be disposed of in a future proceeding."

In Ref. 2 and Ref. 4, OEB staff notes that the 2021 accelerated CCA claim amount of $81,773 recorded in cell P63 of Ref. 2 appears to correspond to the "2021 related amounts" referenced in the 2022 Cost of Service Settlement Proposal. However, OEB staff further notes that the 2021 activity for Account 1592 – PILs and Tax Variances, Sub-account CCA Changes is shown as $0 in the DVA continuity schedule filed with the current 2027 Cost of Service application, and the $81,773 amount does not appear to be reflected in the continuity schedule.

Question(s):

a) Please confirm whether the credit of $81,773 for the 2021 accelerated CCA claim amount has been included in the continuity schedule. Please update the DVA Continuity Schedule, as needed.

9-Staff-73
OEB Cost Assessment
Ref. 1: Cost Assessment Letter, October 1, 2025
Ref. 2: ORPC_2027CoS_DVAContinuitySchedule_20261002, Tab 2b. Continuity Schedule Group 2

Preamble:

In Ref. 1, the OEB directed regulated entities to reactivate Account 1508 – Other Regulatory Assets, Sub-account OEB Cost Assessment Variance, effective April 1, 2025.

Question(s):

a) Please confirm Ottawa River Power is not requesting any cost recovery for OEB cost variance in this application.
b) Please update the balance of this account in Ref. 2, if applicable.

9-Staff-74
MRP impact in Account 1588
Ref.1: OEB Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 (Accounting Guidance), April 28, 2025
Ref.2: Updated Illustrative Commodity Model, April 28, 2025

Preamble:
OEB issued final updates to the Accounting Guidance and the updated Illustrative Commodity Model related to the implementation of the Independent Electricity System Operator (IESO)'s Market Renewal Program (MRP), effective May 1, 2025. Page 11 of Reference 1 states that:

In Tab "Variances in ac 1588" of the updated Illustrative Commodity Model, two new tables are added to quantify the energy variances that are included in Account 1588 for records-keeping purposes. While the quantification tables are not required to be filed with the OEB at this time, these tables assist the distributors in explaining the 1% threshold test in Account 1588.

In Ref. 2 introduced two new reconciliation tables under the "Variances in ac 1588" tab to quantify energy cost variances arising from the implementation of MRP. In Page 11 of Ref.1, the OEB stated that these tables are intended for record-keeping purposes and are not required to be filed with the OEB. However, these two reconciliation tables may assist the distributors in explaining the 1% threshold test in Account 1588 where applicable.

Question(s):

a) Has Ottawa River Power utilized Table 42 and/or 43 of Ref. 2 to track or quantify the MRP-related energy variances recorded in Account 1588?
    i. If so, please explain whether the variances recorded in Table 42 and Table 43 were material in 2025, respectively. Please provide the corresponding quantum of the variances if the variance(s) are material.
    ii. If not, please explain why not.

9-Staff-75
Ref 1: Exhibit 9
Ref 2: Final Notice of Amendments to the Distribution System Code, June 16, 2025

Preamble:
Exhibit 9 does not include mention of the Extended Horizons Variance Account.

Question(s):

a) Please confirm that there is no balance in the Extended Horizons Variance Account.
b) Please confirm that Ottawa River Power wishes to close, with no disposition of balances, the Extended Horizons Variance Account.