EB-2026-0066

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 Ottawa River Power Corporation ("Ottawa River Power") for an Order or Orders approving or fixing just and reasonable rates for the distribution of electricity to be implemented as of May 1, 2027.

INTERROGATORIES

ON BEHALF OF THE

SCHOOL ENERGY COALITION

2-SEC-1
[Exhibit 2, Appendix 2-AA]

a. Please provide 2026 actuals to date in the format of Appendix 2-AA.
b. For historical years 2022-2025, please provide actuals to the same date as used in part a.
c. Based on the actuals for 2026, please provide any changes to the forecasts provided for 2026 and 2027, if required.

2-SEC-2
[Exhibit 2, Appendices 2-D and 2-JA]

a. Please explain why the total OM&A before capitalization minus OM&A capitalized for 2026 and 2027 does not equal the total OM&A shown in Appendix 2-JA.
b. If required, please update.

2-SEC-3
[Exhibit 2, p.25, Appendix 2-G] Please provide the equivalent reliability information for the period 2017-2021.

2-SEC-4
[Exhibit 2, p.45 & 46] System Renewal, actual versus approved for 2022, were +$206%.

a. Please provide a list of projects included in the approved amount with forecast costs, and projects completed and actual costs.
b. For projects in the approved list that were not done, please explain why.

c. For projects in the approved list that were done, please explain any variances in costs.
d. For projects not on the approved list that were completed, please explain why they were added.
e. Ottawa River Power states that it increased "metering and transformer replacements by $392,702 due to long supply chain lead", please explain what this means. E.g. did Ottawa River Power order equipment early, was this work delayed from previous years, or advanced from future years?

2-SEC-5
[Exhibit 2, p.76, Appendix 2A - 2027 Distribution System Plan ("DSP"), Appendix A5 and Appendix 2-AA and Exhibit 1, Appendix 1F - ORPC 2027-1 2031 BUSINESS PLAN, p.21] Ottawa River Power states that it is not including any requests for an ICM in this Application, however it may make an ICM application in the future for three possible projects.

a. With respect to "replacement of a double-bucket truck in 2029", SEC notes that Appendix A5 includes $820k for a double-bucket truck in 2029 and Appendix 2-AA includes $825k for a Large Vehicle in 2029. Would the ICM be for an additional double-bucket truck? Please explain.
b. With respect to "investments that may be required to address emerging system capacity constraints", Ottawa River Power notes in its Business Plan that it plans to 'undertake a capacity study of the Almonte and Pembroke systems beginning in late 2026'. Please explain why this capacity study was not done earlier so that any needed projects could be incorporated in the DSP, which is a five-year capital plan?

2-SEC-6
[Exhibit 2, DSP, Table 5.2-5 and p.13]

a. Please provide the expected years for completion of each of the subdivisions listed in the table.
b. Ottawa River Power states "ORPC incorporates known development activity into its customer growth assumptions and planning processes". Please confirm that this is referring to the Total Additional-Lost Loads tab in the Load Forecast spreadsheet.
c. For the subdivisions shown in Table 5.2-5, please provide the additional customers and loads added to the Load Forecast.

2-SEC-7
[Exhibit 2, DSP, Tables 5.2-13 & 14] With respect to outages caused by defective equipment, please provide a list of the type of assets and their contribution to the outage statistics.

2-SEC-8
[Exhibit 2, Appendix 2-AB and DSP, Table 5.3-1]

a. Net capital expenditures planned for 2022-2026 were $6,753k and actuals were $11,046k, a 64% increase. Please explain this significant overspend.

b. One of Ottawa River Power's Asset Management Targets is "DSP Annual Investment Category Spending +/- 10% of Plan". For 2022-2026, all variances were outside this range, as shown in the table below. What are the consequences of not meeting this target?

$000 Investment Category	2022-2026 Plan Average	2022-2026 Actual Average	Variance
Gross System Access	622	888	+43%
System Renewal	882	1286	+46%
System Service	95	38	-60%
General Plant	125	316	+153%
Contributions	($374)	($319)	-15%
Total	$6,753	$11,046	+64%

c. What is Ottawa River Power planning to do differently in the 2027-2031 rate term to meet the target mentioned above?

2-SEC-9
[Exhibit 2, DSP, p.42 & 43] With respect to Project Prioritization, please provide a listing of projects considered for the five-year test period and their prioritization score, if applicable.

2-SEC-10
[Exhibit 2, DSP, Appendix A - Material Investment Narrative Investment Program: Capital Renewal & Replacements, Tables 1 & 2]

a. How does Ottawa River Power determine whether cables will be replaced or rejuvenated?
b. What is the length of cable for the work being done in 2028-2031 for Angus Campbell rejuvenation?
c. Please explain why replacing 0.5km on Boundary Rd. is forecast at $84,522, while 4 km of both replacement and rejuvenated cable for Angus Campbell is forecasted at $75,000.
d. Total 2027 Capital Renewal and Replacement budget is $669k. Ottawa River Power identifies $75,000+$84,522 = $159,522 for cable replacement and rejuvenation. Please break down the remaining budget into the costs for each of the other assets, as per the table below.
e. Please provide the forecasted number of each of the asset classes shown in Table 2, to be replaced for each year 2027-2031, as per the table below.

	2027		2028	2029	2030	2031
Poles	$	#				
Overhead Conductor	$	km				
Pole mount Tx	$	#				
Padmount Tx	$	#				
Switches	$	#				
Underground cable replaced	$	km				

Underground cable rejuvenated	$	km				

f. For each of the assets in the table above, for the assets to be replaced, please indicate for each year either the Health Index (poor, very poor, etc.) or if the replacement is based on useful life.
g. For each of the assets in the table above, please provide the number of assets replaced in each of the historical years.

2-SEC-11
[Exhibit 2, DSP, Appendix A - Material Investment Narrative Investment Program: Smart Renewables and Electrification Pathways Program ("SREPs") and System Supervisory Equipment] Please provide details of the NRCan funding as follows:

a. Has the funding agreement been finalized? If not, when is it expected to be finalized?
b. What are the terms of the funding (e.g. maximum amount, start and end of funding, etc.)?
c. What work has been completed under this project in 2026, and at what cost?

2-SEC-12
[Exhibit 2, DSP, Appendix A Material Investment Narrative Investment Program: Small/Large Vehicles and Trailers, Table 1]

a. For each of the six large vehicles, please provide a description of the vehicle and the numerical information behind the information provided in Table 1(i.e. what is the age of the vehicle, the utilization rate for the vehicle, etc.).
b. Which vehicle was replaced in 2026?
c. Which vehicle is planned to be replaced in 2027 for $550k.

3-SEC-13
[Exhibit 3, Appendix 2-IB]

a. Please provide year to date actual customer numbers/connections by class for 2026.
b. Please provide year to date actual billing determinates by class for 2026.
c. Please provide an updated forecast for average customer numbers/connections and billing determinants for 2027 based on incorporating the actuals reported in parts a and c from above.

3-SEC-14
[Exhibit 3, Table 15, Appendix 2-IB and Revenue Requirement Workform ("RRWF"), October 2, 2026, Tab 10]

a. Please explain the difference between the GS > 50 kW class kW forecast for 2027 in Table 15 and Appendix 2-IB (198,384 kW) and the RRWF (196,085 kW).
b. Are the circumstances which caused the one large customer to have extreme fluctuations in load in previous years, likely to occur again? If so, how does Ottawa River Power propose the change in load be treated?

4-SEC-15
[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 Appendix 2-JD that includes historical actuals for each year to the actual date used to update 2026 in part a.
c. Please revise the 2026 and 2027 forecasts in the Appendices, if required due to updating 2026 actuals.

4-SEC-16
[Exhibit 4, p.18-28 and Appendix 2-JB] With respect to the variance explanations:

a. The 2022 variance for Account 5005 states that $85,792 was included in Account 5082, however Account 5082 shows a decrease of -$38,229. Please explain.
b. For Account 5035, the increase in 2025 is partially offset by a decrease in 2026 due to some work on removing PCB transformers still being done. Please explain why in 2027 there is no further reduction, as the work is complete.
c. Please provide further details for the 2023 increase in Account 5085, as only $67.8k of the $185.3k increase is explained.
d. For Account 5315, Ottawa River Power states that in 2024 it moved the revenue offset to Account 4375. Were the related expenses also moved to Account 4380? If so, what was the amount? If not, please explain.
e. For the increase of $61,359 in 2024 in Account 5320, what Account would the staff normally charge time to?
f. For Board-approved to 2022, why is the increase in Account 5615 of $79,460 not shown as an off-setting decrease in Account 5620?

4-SEC-17
[Exhibit 4, p. 7,8,21 & 28] With respect to rent paid by Ottawa River Power:

a. Please explain the distinction between rent recorded in Account 5096 and rent recorded in Account 5670.
b. Please provide the lease agreement for the premise in Almonte.
c. Please provide the lease agreement for the premise in Pembroke.
d. Please explain why Almonte started charging rent in 2024.
e. Please explain why Pembroke is going to start charging rent in 2027.

4-SEC-18
[Exhibit 4, p. 20] With respect to Account 5085:

a. Please explain what the “decrease in vehicle usage credits” is and how that contributes to an increase in costs in 2026 and 2027.
b. Please outline the duties for the proposed engineering technician.

4-SEC-19
[Exhibit 4, p.22 & 23] With respect to Overhead Distribution Lines and Feeders – Right of Way, Account 5135:

a. Please break out the costs in Account 5135 between external resources, internal labour and other expenses.
b. Please explain Ottawa River Power's current vegetation management protocol (e.g. how often it is done, etc.).
c. Was the additional contractor work in 2025 intended to continue in 2026 and 2027?

4-SEC-20
[Exhibit 4, p.25 & 26] With respect to Management Salaries and Expenses, Account 5610, and General Administrative Salaries and Expenses, Account 5615:

a. For 2022 actual to 2022 approved, Ottawa River Power has explained a variance of $58k, however as noted on page 26 there was also a $79k decrease due to "the fact that ORPC included Accounting Assistant costs in category 5610 in its 2022 Cost of Service" when they should have been in 5615. Please clarify.
b. Please identify the increased charges in Account 5615 discussed for 2023, 2025 and 2026 which are one-time costs (e.g. legal settlement, one-time training.).

4-SEC-21
[Exhibit 4, p.27] With respect to Outside Services Employed, Account 5630:

a. Please explain what Outside Services were included in the 2022 approved budget.
b. Please break out the individual services and costs for Outside Services Employed in 2025, 2026 and 2027.

4-SEC-22
[Exhibit 4, Table 16] With respect to FTE Count by Position"

a. Please confirm that the Cashier is a part-time position, i.e. ½ of a FTE.
b. If it is assumed that the Cashier is ½ of a position, please confirm that Ottawa River Power had the following number of positions in each year, see below.

	2022	2023	2024	2025	2026	2027
Positions	26.5	25.5	25.5	25.5	25.5	26.5
FTE	24.1	23.4	23.2	23.8	24.5	25.5

c. Based on Table 16, in 2022 sixteen positions and FTEs were approved, however there were only 24.04 FTEs, i.e. at 7.5% vacancy rate. Please confirm.

4-SEC-23
[Exhibit 4, p.34] Ottawa River Power states that it has incorporated an inflation rate of 3.7% into its 2027 forecast.

a. Has Ottawa River Power included a productivity/efficiency factor in its planning assumptions for 2027? If so, please explain. If not, why not?
b. Please provide a list of productivity/efficiency initiatives factored into the 2027 OM&A forecast.

4-SEC-24
[Exhibit 4, p.46] With respect to compensation benchmarking, please provide the details of the comparison of salaries to the CHEC and MEARIE surveys.

4-SEC-25
[Exhibit 4, Appendix 2-K]

a. Please provide a version of Appendix 2-K that breaks out incentive pay and overtime pay.
b. Please explain how Ottawa River Power's performance-based incentives are determined.
c. Does Appendix 2-K include any FTEs that are located in an affiliate? If so, please explain.

4-SEC-26
[Exhibit 4, Appendix 2-M] With respect to the application costs:

a. Please provide details of the $128,375 spending for consultants, between 2023 and 2027, including spending to date.
b. Please provide updated spending to date on the DSP/ACA.
c. Please explain the spending for Financing Capacity Assessment.

5-SEC-27
[Exhibit 5, p.7] With respect to the Bank of Montreal ("BoM") loans"

a. Did Ottawa River Power investigate using Ontario Infrastructure & Lands Corporation Convertible Loans instead of the BoM loans? If so, please explain why they were not pursued. If not, please explain why not.
b. Please provide details of the January 7, 2026 loan (e.g. is the fixed rate 5.13%).
c. Please provide details of the April 13, 2026 loan (e.g. is the fixed rate 4.49%).
d. Please provide an update on the September 1, 2026 loan (e.g. has it been finalized).
e. Please explain the interest rate of 4.73% used for the January 1 and July 1, 2027 loans (e.g. is 4.73% the fixed rate or is the plan to use the updated OEB long term debt rate).
f. Did Ottawa River Power investigate whether it could get a better rate at another institution? If so, please provide details. If not, please explain why.
g. Did Ottawa River Power investigate if they could get a better rate if they used one loan of $2M instead of four loans? If so, please provide details. If not, please explain why not.

6-SEC-28
[Exhibit 6, Appendix 2-H] With respect to Other Revenue:
a. Please provide 2026 actuals to date in the same format as Appendix 2-H.
b. Please revise the 2027 forecast in the Appendix if required due to updating 2026 actuals.

6-SEC-29
[Exhibit 6, Appendix 2-H] With respect to Account 4210, please provide details of how the revenue related to the pole attachments was calculated for each year.

6-SEC-30
[Exhibit 6, p. 17 and Appendix 2-H] With respect to Account 4405:

a. Please provide details of the amounts included each year for interest on DVAs.
b. What is Ottawa River Power's 2027 forecast for its average closing monthly bank balance?

6-SEC-31
[Exhibit 6, p.18 and Appendix 2-H] With respect to Accounts 4375 and 4380:

a. Please confirm that all costs associated with the revenue reported in Account 4375 are recorded in Account 4380. If they are not, please provide details.
b. Please explain how Ottawa River Power determined the "target earnings of 30%" on the expenses recorded in Account 4380.
c. Please reconcile the revenue/expenses shown in 4375 and 4380 with Appendix 2-N.

7-SEC-32
[Exhibit 7, Tables 5 and 6] Table 5 shows that Ottawa River Power has some GS > 50 kW customers that are primary connected, yet Table 6 shows no differences for Secondary and Primary NCPs for the same class. Please explain.

8-SEC-33
[Exhibit 8, p.11 and 18] 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-34
[Exhibit 9, Table 1 and DVA Continuity Schedule] Table 1 shows a Group 1 balance to be disposed of ($1,100,997) and the DVA Continuity Schedule Tab 5 Allocation of Balances shows a different Group 1 balance to be disposed of ($1,066,107). Please reconcile.

9-SEC-35
[Exhibit 9, p. 7] With respect to the LEAP deferral and variance account ("LEAP DVA"):

a. Please provide details of the amount for LEAP funding built into rates.
b. Please provide the actual cost of the LEAP program for 2022-2025.
c. Please provide the actual costs of the LEAP program for 2026 to date and a forecast to April 30, 2027.

d. Please explain why Ottawa River Power is not proposing to close the LEAP DVA.

9-SEC-36
[Exhibit 9] Please explain why Ottawa River Power has not recorded any balance in the pole attachment DVA.

Respectfully, submitted on behalf of the School Energy Coalition on November 10, 2026.

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Jane Scott
Consultant for the School Energy Coalition