

November 21, 2025

VIA SHAREPOINT

Mr. Ritchie Murray Acting Registrar Ontario Energy Board 2300 Yonge Street 27th Floor, Box 2319 Toronto, ON M4P 1E4 Email: registrar@oeb.ca

Dear Mr. Murray;

RE: OEB File No. EB-2025-0252, Updates to Alectra Utilities Corporation ("Alectra Utilities") 2027-2031 Custom Rate Application for Electricity Distribution Rates and Charges (the "Application")

Alectra Utilities filed its 2027-2031 Custom Rate Application on October 14, 2025 and OEB Staff conducted an Error Check review identifying inconsistencies across the pre-filed evidence. Through the review, Alectra Utilities has updated the following evidence and attachments in the consolidated Exhibits.

Consolidated Exhibits

- Exhibit 2A, DSP 5.4.1 Capital Expenditure Summary, pp. 346, 357, 359, 360, 361, 362,363, Tables 5.4.1-1, 5.4.1-2, and 5.1.4-4 to 5.4.1-8
- Exhibit 2A, DSP 5.4.2 2027-2031 Investment Overview, pp. 373, 378, 381, 386, 389, Tables 5.4.2-1 to 5.4.2-5
- Exhibit 2B, Tab 1, Schedule 2, In-Service Additions, pp. 2-3, Tables 2-1-6 and 2-1-7
- Exhibit 4, Tab 3, Schedule 5, Compensation Strategy, p. 1, Table 4-3-9
- Exhibit 9:
 - o Tab 1, Schedule 1, Overview, p. 7, Table 9-1-6
 - Tab 3, Schedule 2, 1508 Energy East Consultation Costs, p. 1
 - o Tab 3, Schedule 3, 1508 OEB Cost Assessment Variance, pp. 2-8
 - Tab 3, Schedule 4, 1508 Other Post-Employment Benefit (OPEB) Deferral Account, pp. 1-4
 - Tab 3, Schedule 5, 1508 CGAAP IFRS Differential, p.1
 - o Tab 3, Schedule 6, 1508 Hydro-One Charges, p. 1
 - o Tab 3, Schedule 7, 1508 Pole Attachment Revenue Variance, pp. 1, 3
 - Tab 3, Schedule 8, 1508 Impact of Post-merger Capitalization Policy Change, pp. 1-2
 - o Tab 3, Schedule 9, 1508 Useful Life Changes, p. 1
 - o Tab 3, Schedule 11, 1508 Direct Labour Capitalization Changes, p. 1
 - o Tab 3, Schedule 12, 1508 Long-term Load Mitigation, p.1
 - Tab 3, Schedule 13, 1508 Collection of Account Charge-Related Lost Revenue.

Alectra Utilities Corporation

- p. 1
- o Tab 3, Schedule 14, 1508 GOCA Variance Account, pp. 1-6
- o Tab 3, Schedule 15, 1508 LEAP Deferral Account, pp. 1-4
- Tab 3, Schedule 16, 1511 Incremental Cloud Computing Implementation Costs, pp. 1-2
- o Tab 3, Schedule 17, 1518 and 1548 RCVA, pp. 1, 3, 6, 9-10
- Tab 3, Schedule 18, 1522 Pension and OPEB Forecast Accrual versus Actual Cash Payments Differential Carrying Charges, p. 1
- o Tab 3, Schedule 19, 1531 Renewable Connection Capital Deferral Account, p. 1
- Tab 3, Schedule 20, 1532 Renewable Connection OM&A Deferral Account, p. 1
- Tab 3, Schedule 21, 1533 Renewable Generation Connection Funding Adder Deferral Account, pp.1-2
- o Tab 3, Schedule 22, 1535 Smart Grid OM&A Deferral Account, p. 1
- o Tab 3, Schedule 23, 1536 Smart Grid Funding Adder Deferral Account, p. 1
- Tab 3, Schedule 24, 1555 Smart Meter Capital and Recovery Offset Variance Account, Sub-account Stranded Meter Costs, p. 1
- o Tab 3, Schedule 25, 1557 Meter Cost Deferral Account, pp. 1-3
- Tab 3, Schedule 26, 1592 PILs and Tax Variance for 2006 and Subsequent Years, Sub-account - PILs and Tax Variances CCA Changes, p. 1
- o Tab 4, Schedule 1, 1508 Earnings Sharing Mechanism, p. 1
- o Tab 4, Schedule 2, 1508 Advantage Power Pricing Deferral Account, p. 1
- Tab 4, Schedule 4, 1568 Lost Revenue Adjustment Mechanism Variance Account, p. 1
- o New Tab 4, Schedule 5, 1525 Miscellaneous Deferred Debits, p. 1
- o Tab 5, Summary of Proposed DVA Disposition, p. 6, Table 9-5-5

Attachments:

- Exhibit 1, Tab 6, Schedule 2, Attachment 1-4 PEG Benchmarking Forecast (Excel)
- Exhibit 2A, Tab 1, Schedule 1, Appendix 2-AA (Excel)
- Exhibit 2A, Tab 1, Schedule 1, Appendix 2-AB (Excel)
- Exhibit 2B, Tab 1, Schedule 1, Attachment 2B-1 OEB Appendix 2-BA (Excel)
- Exhibit 4, Tab 6, Schedule 1, Regulatory Costs, Attachment 4-12 OEB Appendix 2-M (Excel)
- Exhibit 4, Tab 2, Schedule 8, Attachment 4-5 for revised redactions
- Exhibit 9, Tab 1, Schedule 1, Attachments 9-1 to 9-5 DVA Continuity Schedules (Excel)
- Exhibit 9, Tab 3, Schedule 4, new Attachments 9-17 to 9-20 Actuarial Reports
- Exhibit 9, Tab 3, Schedule 9, Attachment 9-6 Useful Life Changes Impact Calculation (Excel)
- Exhibit 9, Tab 3, Schedule 11, Attachment 9-10 Direct Labour Capitalization Impact Calculation (Excel)

A separate updated request for confidential treatment of certain information will be submitted under a separate cover letter, in accordance with the Ontario Energy Board's *Rules of Practice* and *Procedure and Practice Direction on Confidential Filings* on Monday, November 24, 2025.

Should you have any questions or require additional information, please do not hesitate to contact the undersigned.

Yours truly,

Christine E. Long

Chrotine E. dong)

Vice President, Regulatory Affairs & Privacy Officer

Alectra Utilities Corporation

cc: Charles Keizer, Torys LLP