PUBLIC INTEREST ADVOCACY CENTRE
LE CENTRE POUR LA DÉFENSE DE L'INTÉRÊT PUBLIC

**January 10, 2025** **VIA E-MAIL**

Ms. Nancy Marconi
Registrar (registrar@oeb.ca)
Ontario Energy Board
Toronto, ON

Dear Ms. Marconi:

**Re: EB-2024-0026 Greater Sudbury Hydro Inc. (GSHI)**
**May 1, 2025 Cost of Service Rates**
**Interrogatories of the Vulnerable Energy Consumers Coalition (VECC)**

Please find attached the revised interrogatories of VECC in the above-noted proceeding. We have also directed a copy of the same to the Applicant.

Yours truly,

Mark C. Garner

Digitally signed by Mark C. Garner
Date: 2025.01.10 16:34:20 -05'00'

Mark Garner
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| | |
|---|---|
| **REQUESTOR NAME** | **VECC** |
| **TO:** | **Greater Sudbury Hydro Inc. (GSHI)** |
| **DATE:** | **January 9, 2025** |
| **CASE NO:** | **EB-2024-0026** |
| **APPLICATION NAME** | **2025 Cost of Service Rate Application** |

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## 1.0 ADMINISTRATION (EXHIBIT 1)

### 1.0-VECC-1

**Reference: Exhibit 1, Tab 5, Schedule 1, Attachment 1**

a) What was the cost of the Oraclepoll Customer Satisfaction Survey?

b) What, if any changes were made to GSHI's operations or capital budgets in response the Survey? What were the costs of these changes?

### 1.0-VECC-2

**Reference: Exhibit 1, Tab 6, Attachment 1**

a) Please update the OEB Scorecard to include 2024 results.

### 1.0-VECC-3

**Reference: Exhibit 1, Tab 6, Schedule 1**

a) What are the ten most frequent reasons for live agent phone interactions/transactions? Please provide a list, in the order of frequency and, if available, the number of such transactions in each of the years 2024 through 2024.

b) What are the most common complaints of customers registered either through on-line or agent calls?

## 2.0 RATE BASE AND CAPITAL (EXHIBIT 2)

### 2.0-VECC -4

**Reference: Exhibit 2, Appendix 2-AA and 2-AB**

a) Please update Appendix 2-AA and 2-AB for 2024 actual results

## 2.0-VECC -5

**Reference: Exhibit 2, Tab 2, Schedule 1, page 3**

**Table 2 – Changes in Net Fixed Assets**

| Item | 2020 | 2021 | 2022 | 2023 | 2024 | 2025 | Total |
|---|---|---|---|---|---|---|---|
| Fixed Assets Additions | 11,674,371 | 12,003,205 | 8,176,439 | 9,215,824 | 13,795,192 | 12,521,798 | 67,386,827 |
| Deferred Revenue Collection | - 1,207,312 | - 1,119,716 | - 1,098,918 | - 1,978,744 | - 2,091,467 | - 1,187,250 | - 8,683,407 |
| Net Impact of Disposals | - 598,444 | - 549,349 | - 720,442 | - 524,457 | - 524,457 | - 520,319 | - 3,437,469 |
| Major Spare Parts and Standby Equipment | - | - | - 1,050,512 | - | 742,552 | - | - 307,960 |
| Fixed Asset Depreciation | - 4,831,609 | - 5,166,305 | - 5,228,893 | - 5,340,698 | - 5,637,221 | - 5,842,563 | - 32,047,290 |
| Deferred Revenue Depreciation | 198,110 | 226,391 | 259,063 | 289,648 | 327,171 | 368,155 | 1,668,538 |
| Economic Evaluation Adjustment | - | - | - | - 10,398 | 360,151 | - | 349,753 |
| **Total Change in Net Fixed Assets** | **5,235,115** | **5,394,226** | **336,736** | **1,651,173** | **6,971,921** | **5,339,821** | **24,928,993** |

a) What accounts for the significant increase in Deferred Revenue Collection in 2023 and 2024?

## 2.0-VECC -6

**Reference: Exhibit 2, Tab 1, Schedule 1, page 2**

a) Please provide the current status of Martilla substation, including its in-service date and final costs.

b) Please provide the current status of the Brenda Feeder Cable Replacement project.

c) Please provide the current status of the MS8 OS Distribution work.

## 2.0-VECC -7

**Reference: Exhibit 2, Tab 9, Schedule 1, Attachment 1 DSP, page 16**

**“***O&M costs are inversely correlated with declining asset condition; therefore, GSHI anticipates a reduction in future O&M costs as these low- HI assets are replaced proactively through a paced System Renewal portfolio of investments***.”**

a) What is the annual anticipated incremental decrease in OM&A associated with the more aggressive replacement of assets in declining condition? Please explain how this estimate is calculated.

## 2.0-VECC -8

**Reference: Exhibit 2, Tab 9, Schedule 1, Attachment 1 DSP, page 71**

a) Please update Table 18 (Historical Outage Cause Code Data) to include 2024 results.

**2.0-VECC -9**

**Reference: Exhibit 2, Tab 9, Schedule 1, Attachment 1 DSP, pages 74/78**

"*A cause code within GSHI's control that has significantly impacted the various outage indices is known as a 'Scheduled' outage. Though it accounts for a modest outage frequency of 7% (over the historical period), it is responsible for 18% of the outage minutes experienced by the average customer*."

a) Does GSHI set expected or target times for scheduled outages for each project (or project type)? If not please explain why this is not it practice and how it measures the efficiency (limits) scheduled outage duration.

b) Please provide the forecast number of scheduled outages in 2025 associated with the 2025 DSP plan. Please also provide the number of customer-hours associated with these scheduled outages.

**2.0-VECC -10**

**Reference: Exhibit 2, Tab 9, Schedule 1, Attachment 1 DSP, page 192**

**EB-2019-0037, Exhibit 2 Tab 2, Schedule 1, Attachment 1, DSP page 128(PDF pg. 199)**

a) Please Update Table 55 (Flagged for Action Plan) to include 2024 and to include a summation of the five years result for each category. Please provide an estimate of the cost attributable to each category's summed variation in units achieved.

**2.0-VECC -11**

**Reference: Exhibit 2, Tab 9, Schedule 1, Attachment 1 DSP, Material Projects**

a) For each of the listed projects please provide the AACE (or equivalent) cost class estimate (please show he variation for that class):

   i. MS-18 Moonlight Station

   ii. MS-19 – Dash Station

   iii. MS-31 Upper Coniston Rebuild/New

**2.0-VECC -12**

**Reference: Exhibit 2, Tab 9, Schedule 1, Attachment 1 DSP, Material Projects**

a) Is GSHI contemplating any ICMs for any major project work over the term of this rate plan (e.g. Upper Coniston or MS-19)

## 3.0 OPERATING REVENUE (EXHIBIT 3)

### 3.0-VECC -13

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, page 1**
**Load Forecast Model, CDM Tab**

**Preamble:** The Application states:
"*To isolate the impact of CDM, persisting CDM as measured by the IESO is added back to rate class consumption to simulate the rate class consumption had there been no CDM program delivery*."

"*CDM data beyond 2018 is based on limited data in the IESO Participant and Cost Report*."

a) Please provide the IESO reports used to determine the historic CDM savings from CDM programs implemented in 2014-2020.

### 3.0-VECC -14

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, page 3**

**Preamble:** The Application states:
"*Each of the COVID variables were tested for each of the Residential, General Service <50 kW, and General Service > 50 kW rate classes. The COVID_WFH variable was used for the Residential rate class. The COVID_AM variable was used for the General Service< 50 kW and General Service > 50 kW rate classes*."

b) What was the basis for determining which COVID variable (if any) would be used for each customer class?

### 3.0-VECC -15

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, pages 7-8**

**Preamble:** With respect to the Residential class, the Application states:
"Several other variables were examined and found to not show a statistically significant relationship to energy usage, or a weaker relationship than similar variables that are included. Those included customer counts, employment, GDP, and other calendar variables".

a) Please confirm that each of the following variables were found to not show a statistically significant relationship to Residential energy usage: i) customer counts, ii) employment, and iii) GDP. If not confirmed, why were they excluded from the regression model?

b) For the Residential class model was a time trend variable tested? If yes, why was it not included? If not, please provide the results when a time trend variable is also included.

**3.0-VECC -16**

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, pages 12-15**

**Preamble:** The. Application states (page 13):
"*A time trend variable equal to 1 in January 2014 and increasing by 1 in each subsequent month was used and found to be statistically significant*."

a) Please provide the regression model, resulting regression statistics and GS>50 forecast for 2024 and 2025 using all of the proposed independent variables but excluding the time trend variable.

**3.0-VECC -17**

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, page 16**

**Preamble:** The Application states:
"*GDP and employment forecasts are based on the mean forecasts of four major Canadian banks TD, BMO, Scotiabank, RBC as of September 2024*."

a) Are there more recent economic forecasts available from any of the referenced major Canadian banks? If yes, please update Table 16 and the overall load forecast.

**3.0-VECC -18**

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1**
**Load Forecast Model**

a) Please provide (in excel format) the actual 2024 monthly customer/connection count for each customer class.
b) Please update the 2025 customer/connection count forecast for each customer class incorporating the available actual 2024 monthly customer counts.
c) Please provide (in excel format) the actual 2024 monthly usage by customer class for those months where the information is available.
d) Please update the models/methods used to forecast each customer class's 2025 usage (kWh and kW where applicable) to incorporate the available 2024 data and provide a revised load forecast for each customer class.

**3.0-VECC -19**

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, page 33**

**Preamble:** The Application states:
"*The allocation of incremental consumption is estimated based on judgement as GSH does not have these details by rate class*."

a) What information did Elenchus used to inform its judgement as to the allocation of incremental consumption by EV type to each class?

b) It is noted that Elenchus has prepared forecasts of 2025 EV energy use for a number of LDCs filing 2025 COS applications. Were the same allocation percentages used for each of these applications and, if so, why is this appropriate?

**3.0-VECC -20**

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, pages 33 & 34**

**Preamble:** The Application states:
"*Average kWh per Residential and General Service customer are calculated using the consumption of average Enbridge customers multiplied by m3/kWh conversion factors as per Natural Resources Canada*." (page 33)

"*Residential and GS<50 kW heating loads are forecast for both existing connections and new customers. It is assumed that 0.1% of existing customers will convert from natural gas to electricity heating each year and that 5% of new customers will have electric heating*." (page 34)

a) Has Elenchus undertaken any analysis as to how the annual HDD value for the Greater Sudbury area compares with the annual HDD value implicit in usage of the average Enbridge customer? If yes, please provide the results? If not, why does Elenchus consider the usage of the average Enbridge customer to be appropriate for purposes of preparing GSHI's load forecast?

b) What is the basis for Elenchus' assumptions that: i) 0.1% of existing customers will convert from natural gas to electricity heating each year and ii) 5% of new customers will have electric heating?

**3.0-VECC -21**

**Reference:** **Exhibit 3, Tab 1, Schedule 1, Attachment 1, pages 37-39**
**Load Forecast Model, CDM Framework Tab**

**Preamble:** The Application states (page 38):

"*Additionally, adjustments have been made to revise down the share of CDM from the Energy Performance, Energy Management, and Industrial Energy Efficiency programs. These programs are targeted to larger customers and these adjustments are made to recognize the share of savings attributable to Large Use class customers, which GSH has none, and transmission-connected customers*."

"*GSH's Energy Affordability Program allocation is based on the number of households in Greater Sudbury, as per the 2016 and 2021 Censuses*."

"*Total CDM savings by program are then allocated to GSH's rate classes in proportion to historic allocations for those programs. The percentages below reflect the typical share by class used in LRAMVA workforms*."

a) For the Energy Performance, Energy Management, and Industrial Energy Efficiency programs, how did Elenchus determine that a 50% reduction was the appropriate adjustment?

b) It is noted that Elenchus has prepared 2025 load forecasts for a number of LDCs filing 2025 COS applications that have included adjustments to the billing determinants for the General Service < 50 kW, and General Service due to the 2021-2024 Conservation and Demand Management framework. For those LDCs that did not have a Large Use class, did Elenchus make a similar adjustment to revise down the share of CDM from the Energy Performance, Energy Management, and Industrial Energy Efficiency programs? If not, why not?

c) The CDM Framework Tab provides a table setting out GSHI's percentage of total provincial energy use. Please provide similar tables setting out: i) GSHI's residential class energy use as a percentage of total provincial residential energy use; ii) GSHI's GS<50 energy use as a percentage of total provincial GS<50 energy use and iii) GSHI's GS>50/LU energy use as a percentage of total provincial GS>50/LU energy use.

d) With respect to the Energy Affordability Program, was the allocation based on the number of households in Greater Sudbury (per page 38) or the number of low-income households in Greater Sudbury (per the CDM Framework Tab)?

e) Are the class percentages in Table 53 based on GSHI's historic allocation of program savings to classes?

## 4.0 OM&A (EXHIBIT 4)

### 4.0 -VECC -22

**Reference: Exhibit 4, Appendix 2-JA & 2-JC**

a) Please update Appendices 2-JA and 2-JC (programs) for 2024 actual results.

### 4.0 -VECC -23

**Reference: Exhibit 4, Tab 3, Schedule 1**

a) For each of the following Appendix 2-JC Programs please provide the amount of the increase from 2023 actuals to 2025 forecast attributable to a change in FTEs. Please indicate the FTE increase and if the position is currently filled.
   i. Line 16: Operation Supervision
   ii. Line 17: Station Operations
   iii. Line 18: Miscellaneous Distribution
   iv. Line 19: Load Dispatching

### 4.0 -VECC -24

**Reference: Exhibit 4, Appendix 2-JC**

b) Please explain how the bad debt expense for 2025 was estimated.

### 4.0 -VECC -25

**Reference: Exhibit 4, Tab 1, Schedule 1, Table 3**

a) Under what category of costs in Appendix 2-JC (OM&A programs table) are memberships costs found?
b) Please provide a list of the memberships and provide a breakdown for each for each of the years 2020 through 2025 (forecast).

### 4.0 -VECC -26

**Reference: Exhibit 4, Tab 1, Schedule 1, Table 3**

a) Under what category of costs in Appendix 2-JC (OM&A programs table) are Insurance costs found?
b) Please provide a breakdown of Insurance costs for each year 2020 through 2025 (forecast) showing those costs paid to MEARIE separately from other insurance costs.
c) Does GSHI or any of its affiliates receive any dividends or financial payments related to their membership in MEARIE? If yes are these reported as income or revenue?
d) Please provide the insurer name and insurance costs for the main office buildings for each year 2020 through 2025.

**4.0 -VECC -27**

**Reference: Exhibit 4, Tab 3, Schedule 1, pages 12-**

a) Please provide the labour costs and FTEs attributable to the Billing Costs (Appendix 2-JC line 35) for each year 2020 through 2025 (forecast).
b) Please provide the number of FTEs in this category that are currently vacant.

**4.0 -VECC -28**

**Reference: Exhibit 4, Tab 3, pages 17-18**

a) Please clarify whether any of the amounts for "Pensions and OPEBs" at line 51 of Appendix 2-JC have a bearing on any of the DVA accounts being sought for disposition. If yes, please clarify how any of the adjustments explained at pages of 17-18 impact those DVA balances.

**4.0 -VECC -29**

**Reference: Exhibit 4, Tab 4**

a) Are all positions of employment at GSHI subject of a formal job position with description and salary range?
b) Please provide a table comparing 2020 actuals and 2025 FTEs by:
    i. job position (describe);
    ii. position/classifications salary range (not salary);
    iii. whether the position is employed by GSHI or GSHPi;
    iv. whether the position is currently filled and if not the expected hire date (by month); and,
    v. number of FTEs in a listed position that are provided OPEB life time benefits.

**4.0 -VECC -30**

**Reference: Exhibit 4, Tab 4, Schedule 5**

a) Please provide the OEB annual Assessment costs for each year 2020 to 2025 (forecast).

**4.0 -VECC -31**

**Reference: Exhibit 4, Tab 4, Schedule 5**

a) Please provide the spent-do-date actual one-time cost of this application as per the categories in Appendix 2-M.
b) Please explain how the incremental operating costs of staff associated with this application were calculated. Specifically identify whether the staff in question are employees of GSHI or GSHPi

**4.0 -VECC -32**

**Reference: Exhibit 4, Tab 4, Schedule 2 KPMG Report of Shared Services**

a) Please provide GHSI's response to the each of the items shown in the "Summary of Recommendations" at Exhibit 5, page 7 of the KPMG Report.

**4.0 -VECC -33**

**Reference: Exhibit 4, Tab 4, Schedule 2 KPMG Report of Shared Services**

**"***Based on section 2.3.4.2 of the ARC, in the case where the service provider is the LDC, the fully allocated cost shall include a return on the LDC's invested capital. To be fully compliant with section 2.3.4.2 of the ARC, KPMG recommends GSU Management consider applying a profit component (that is no less than GSHI's approved weighted average cost of capital) to GSHI's relevant assets used in its provision of these services services and incorporating this amount into the calculation of GSHI's fully allocated costs to perform streetlight maintenance services.* (pg. 66)

*As stated by GSU management, the fee for building operation services charged by GSHI to its affiliates is intended to recover GSHI's incurred costs.*

*Based on section 2.3.4.2 of the ARC, in the case where the service provider is the LDC, the fully allocated cost shall include a return on the LDC's invested capital. To be fully compliant with section 2.3.4.2 of the ARC, KPMG recommends GSU Management consider applying a profit component (that is no less than GSHI's approved weighted average cost of capital) to GSHI's relevant assets used in its provision of these services and incorporating this amount into the calculation of GSHI's fully allocated costs to provide building operation services."* (pg. 69)

*As stated by GSU management, the fee for building operation services charged by GSHI to its affiliates is intended to recover GSHI's incurred costs.*

*Based on section 2.3.4.2 of the ARC, in the case where the service provider is the LDC, the fully allocated cost shall include a return on the LDC's invested capital. To be fully compliant with section 2.3.4.2 of the ARC, KPMG recommends GSU Management consider applying a profit component (that is no less than GSHI's approved weighted average cost of capital) to GSHI's relevant assets used in its provision of these services and incorporating this amount into the calculation of GSHI's fully allocated costs to provide building operation services.* (pg. 73)

*KPMG recommends that GSHI determine its total direct and indirect costs for the facilities occupied by Agilis and @Home based on the definition provided for full-allocated cost in section 1.2 of the ARC. These costs could include, for example, property taxes, light and heat, yard maintenance, snow removal, building maintenance, insurance, and facility depreciation of GSHI owned building structures housing Agilis and @Home equipment or inventory*."(pg. 75)"

a) Has GHSI implemented he above noted recommendations? If not please explain why not and the estimated cost or benefit of not doing so. If yes please provide the 2025 estimated cost or benefit.

## 5.0 COST OF CAPITAL (EXHIBIT 5)

### 5.0-VECC-34

**Reference: Exhibit 5,**

a) Please Appendix 2-OA using the OEB's updated 2025 Cost of Capital Parameters issued on October 3, 2024.
b) Please provide the adjustment to revenue requirement resulting from this change.

### 5.0-VECC-35

**Reference: Exhibit 5, Tab 2, Schedule 1, page 3**

"*Although the October 11 assumption did not come to fruition, GSHi's board of directors approved the debt draw on October 28, and GSHi anticipates completing the draw subsequent to the filing of this rate application. At the time of preparing this application, the debt arrangement had not been finalized but is expected to be completed shortly afterward. GSHi commits to updating Appendix 2-OB and the calculation of its long-term debt cost rate during the interrogatories once the terms of this debt arrangement are finalized and confirmed*."

a) Please clarify if the above reference refers to the debt shown in Appendix 2-OA on line 6 and described as "TC-Long-term Debt Oct 2024 ($6.0M) 11-Oct-24." If yes, please clarify if the amount listed has been attained. If not please update as contemplated in the above reference.

### 5.0-VECC-36

**Reference: Exhibit 5,**

a) Please confirm (or correct) that the weighed cost of long-term debt shown in 2-OA calculated the cost of "notional debt" (i.e. the difference between the principle of $63,108,779 and the capital structure long-term debt amount of $71,237,881) as the weighted cost of the actual debt (i.e., 4.21%).

b) Please calculated the weighted cost of debt by using the lowest cost of actual debt (i.e. 1.98%) as the cost of the “notional debt”. Please provide the adjustment to revenue requirement resulting from this change (and using the updated Board issued cost of capital parameters as requested above).

## 6.0 REVENUE REQUIREMENT (EXHIBIT 6)

### 6.0-VECC-37

**Reference: Chapter 2 Appendices, Appendix 2-H**
**Exhibit 6, Tab 4, Schedule 1, page 2**

a) For each of the revenue sources set out in Table 1 (page 2), please identify the associated expenses (if any) for each year and indicate in what USOA account these expenses are recorded.

### 6.0-VECC-38

**Reference: Chapter 2 Appendices, Appendix 2-H**

a) Please update Appendix 2-H to include 2024 actuals. If actual 2024 values are not available for the entire year, please show the year-to-date actual values for 2024 and the comparable values for 2023.

b) Please confirm that, for 2025, USOA #4405 includes $45,000 in interest revenue related to deferral and variance accounts.

c) With respect to USOA #4360, please explain the basis for the $520,319 loss projected for 2025.

d) With respect to USOA #4355, please explain why there are no gains forecast for 2024 or 2025.

e) With respect to USOA #4310, please explain why there is no value forecast for 2025.

### 6.0-VECC-39

**Reference: Chapter 2 Appendices, Appendix 2-H**
**Exhibit 6, Tab 4, Schedule 1, page 5**

**Preamble:** The Application states:
“*In addition, GSHi reported the variance related to changes in pole rental revenues under account 4310, rather than account 4210, as per the OEB’s guidance issued on December 16, 2021. This correction has been reflected in Appendix 2-H (Other Revenue) within Exhibit 6, Tab 4, Schedule 1, Attachment 1,*

*and is consistently applied in the tables throughout this exhibit*."

a) Please provide a schedule that set out the calculation of the pole rental revenue for each year from 2020 to 2025.

b) Please provide a schedule that indicates how much of this revenue is reported in USOA #4210 and 4310 for each of the years 2020 to 2025.

## 7.0 COST ALLOCATION (EXHIBIT 7)

### 7.0-VECC-40

**Reference:** **Exhibit 7, Tab 1, Schedule 1, page 6**
**Exhibit 3, Tab, 1, Schedule 1, Attachment 1, page 15**

**Preamble:** The Application states:

"*GSH has adopted the most recent 10-year monthly degree day average as the definition of weather normal." (Exhibit 3)*

*"The weather profile of a typical year in GSHi's service territory is calculated using average daily temperatures from June 2014 to May 2023. Average daily temperatures are defined as the average highest to lowest daily temperatures within a month (i.e. average of the coldest January day in each January from 2015 to 2024), rather than average temperatures on a specific calendar date (i.e. the average temperature on each January 1st).*" (Exhibit 7 – emphasis added)

a) Please explain why only 9 years of data was used to determine the weather profile for typical year when the load forecast used 10 years of data for purposes of weather normalization.

b) With respect to the referenced excerpt from Exhibit 7, as the data used was from June 2014 to May 2023, should the range cited in the parentheses be from 2015 to 2023?

### 7.0-VECC-41

**Reference:** **Exhibit 7, Tab 1, Schedule 1, page 10**
**Load Profile Model, Additional Loads Tab**

a) Please indicate how many of GSHI's Residential customers are currently on each of: i) Time-of-use (TOU) rates, ii) Tiered rates and iii) the Ultra-low overnight (ULO) rate.

b) Please explain why Elenchus/GSHI has assumed that the EV load is the same in each hour of 2025.

## 8.0 RATE DESIGN (EXHIBIT 8)

### 8.0-VECC-42

**Reference:** **Exhibit 8, Tab 1, Schedule 1, page 3**
**Cost Allocation Model, Tab O2**

a) With respect to Table 6 (Exhibit 8), please explain why the Minimum System with PLCC value for USL is negative.

### 8.0-VECC-43

**Reference:** **Exhibit 8, Tab 2, Schedule 1, Attachment 1, pages 2-3**

**Preamble:** The Application states:
"*GSHI has approximately 43,000 active residential customers so this would result in a total over-recovery from the residential rate class of approximately $219,000 in the year; for all other rate classes combined the annual over-recovery is approximately $40,000 for a total of approximately $259,000 in overcharge to all customers for the 2020 rate year. GSHI believes that the issue has subsisted since at least 2005*." (pages 2-3)
And
"*GSHI will refund customers the overcharged amounts for four years (the 2017, 2018, 2019 and 2020 rate years), calculated in the manner set out in the Appendix to this Assurance*.." (page 3)

a) Given that the issue existed since at least 2005 why did GDHI only refund customers the overcharged amounts for 2017-2020?

### 8.0-VECC-44

**Reference:** **Exhibit 8, Tab 3, Schedule 1**
**RTSR Model**

a) Please update the RTSR Model and proposed 2025 RTSRs (Table 4) to reflect: i) the preliminary 2025 UTRs issued by the OEB on November 1, 2024 and ii) HON's 2025 ST RTSRs approved on December 19, 2024 (EB-2024-0032).

b) Please confirm that the RRR data used in the RTSR Workform Tab3 and the billing data used in Tab 5 are based on the same year.

c) Does GSHI have any customers with behind the meter generation (i.e., embedded generation) that is subject to gross load billing for purposes of HONI's RTSRs charged to GSHI?

    i. If yes, does GSHI propose to apply its RTSR rates to these customers on a gross load basis, and, if so, have the billing demands in Tab 3 been adjusted accordingly?

**8.0-VECC-45**

**Reference: Exhibit 8, Tab 3, Schedules 5 and 6**

a) The two schedules report different pole attachment rates for both 2024 and 2025. Please reconcile.

**8.0-VECC-46**

**Reference: Exhibit 8, Tab 3, Schedule 7, page 1**

a) Please re-calculate the estimated 2025 Low Voltage Expense (Table 1) using HON's approved 2025 ST rates (EB-2024-0032, December 19, 2024 Rate Order).

**8.0-VECC-47**

**Reference: Exhibit 8, Tab 4, Schedule 1, page 1**

a) With respect to Table 1, for each of the years 2019-2023 please provide a breakdown of both the A(1) and A(2) values as between the amounts attributable to: i) deliveries from the IESO, ii) deliveries from HON (GSHI's host distributor) and iii) embedded generation.

## 9. DEFERRAL AND VARIANCE ACCOUNTS (EXHIBIT 9)

**9.0 –VECC -48**

**Reference: Exhibit 9, Tab 1, Schedule 1, pages, 3&17**

a) We are unable to locate the amounts of Account 1509 Sub-account Lost Revenues in the table at page 3 showing the amounts of Group 2 accounts being sought for disposition. Please clarify.
b) Does the amount of $31,424 referenced for this account include interest accrued? If so please clarify.

**End of document**