

## 2024 Cost of Service Checklist

### SYNERGY NORTH Corporation

#### EB-2023-0052

Date: August 16, 2023

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GENERAL REQUIREMENTS		
Ch1, p4	Confidential Information - Practice Direction has been followed	Exhibit 1, Sub- Section 1.4.1 - Certification of Evidence (Attachment 1-A Certification of Evidence)
Ch1, p5	Certification by a senior officer that the application and any evidence filed in support of the application does not include any personal information unless it is filed in accordance with Rule 9A of the OEB's Rules (and the Practice Direction, as applicable).	Exhibit 1, Sub- Section 1.4.1 - Certification of Evidence (Attachment 1-A Certification of Evidence)
Ch1, p5	Certification by a senior officer that the evidence filed (including the models and appendices) is accurate, consistent and complete to the best of their knowledge	Exhibit 1, Sub- Section 1.4.1 - Certification of Evidence (Attachment 1-A Certification of Evidence)
Ch1, p5	Certification by the Chief Executive Officer, or Chief Financial Officer, or equivalent, that the distributor has the appropriate processes and internal controls for the preparation, review, verification and oversight of all deferral and variance accounts, regardless of whether the accounts are proposed for disposition	Exhibit 1, Sub- Section 1.4.1 - Certification of Evidence (Attachment 1-A Certification of Evidence)
Ch2, p2	COS checklist filed and statement identifying all deviations from Filing Requirements	See following file included with Application: SNC_2024_COS Checklist_20230816
2 & 3	Chapter 2 appendices in live Excel format; PDF and Excel copy of current tariff sheet	See following file included with Application: SNC_2024_Chapter2_Appendices_20230816 SNC_2024_Tariff_Schedule_and_Bill_Impact_Model_20230816
3	If distributor updates/amends an OEB model, reference made in corresponding exhibit re: what was amended	Ammendment made to Appendix 2BA in 2019, in order to separate out Kenora's opening merged asset balances, additional columns were added. Noted in the Chapter 2 Appendices - Exhibit 2BA.  Ammendment made to PILS Model for the bridge year to account for designated for immediate expensing property.
3	Regulated entity shown separately from parent company or any other affiliates	Exhibit 1 - Section 1.8.8 Non-Utility Business Accounting
3 & 4	If applicable, if cost of service filed earlier than scheduled, justify why an early rebasing is required by demonstrating why and how distributor cannot adequately manage resources and financial needs during IRM period	N/A
4	If applicable, late applications filed after the commencement of the rate year for which the application is intended to set rates is converted to the following rate year	N/A
4 & 5	All of the following exhibits filed: Application Overview and Administrative Documents, Rate Base and Capital (including DSP), Customer and Load Forecast, Operating Expenses, Cost of Capital and Capital Structure, Revenue Requirement and Revenue Deficiency/Sufficiency, Cost Allocation, Rate Design, Deferral and Variance Accounts	Confirmed all Exhibits 1 through 9 filed.
5	General requirements applicable throughout application: -written evidence included before data schedules -avg. of opening and closing fiscal year balances used for items in rate base (unless alternative method justified) -debt + equity = total rate base -data for test year, bridge year, three most recent historicals (or as many needed to provide actuals back to last OEB-approved), most recent OEB-approved test	Confirmed, Exhibits 1 through 9
5	Documents must include page numbers and be provided in text searchable and bookmarked PDF format	Confirmed
6	Links within Excel models are broken and models named so that they can be identified (e.g. RRWF instead of Attachment A)	Confirmed
7	Materiality threshold: Explanation/justification and/or supporting evidence for material amounts pertaining to CAPEX, capital variances, rate base variances, OM&A, and DVAs; additional details below the threshold if necessary	Confirmed, Exhibit 2, 4, 6 and 9.
EXHIBIT 1 - APPLICATION OVERVIEW AND ADMINISTRATIVE DOCUMENTS		
<i>Table of Contents</i>		
7	Table of Contents listing major sections and subsections of the application	Separate PDF file provided for each exhibit. Each PDF file contains separate table of contents, and is bookmarked appropriately for direct access to each section.
<i>Application Summary and Business Plan</i>		
7	Distributor with less than 30k customers: Business and/or Strategic Plan. If no Business or Strategic plan: key planning assumptions, description of material factors (internal and external) that may affect the operation of the utility and major goals of the distributor in the test year and remaining years of the five-year term.  Distributor with 30k or more customers: Business Plan underpinning application - can be augmented by plain language summary of distributor's goals that informed the application if this is not otherwise in the Business Plan. Also provide Strategic Plan, if available.	Exhibit 1 - Section 1.2 Executive Summary and Business Plan (Attachment 1-C SNC Business Plan 2022-2024) (Attachment 1-D SNC 2024 Budget and Financial Forecast (2025-2028)) (Attachment 1-E -SNC Strategic Plan 2022-2024)

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8 & 9	<p>Brief, plain language summary of the application which includes the main requests with section references and rationale behind each request. Must include:</p> <ul style="list-style-type: none"> <li>-Revenue requirement (service revenue requirement requested for test year, increase/decrease (\$ and %) from most recent approved, main drivers of revenue requirement changes)</li> <li>-Load forecast summary (load and customer growth (% change in kWh, kW and change in customer #s from last OEB-approved))</li> <li>-Rate base and DSP (major drivers of DSP and cost trends, rate base requested, change in rate base from last OEB-approved (\$ and %), CAPEX for test year, change in CAPEX from last OEB-approved (\$ and %)</li> <li>-OM&amp;A (OM&amp;A requested for test and change from last OEB-approved (\$ and %), drivers and cost trends)</li> <li>-Cost of capital (table showing proposed capital structure and parameters resulting in WACC, statement confirming use of OEB's cost of capital parameters, summary of deviations from OEB methodology)</li> <li>-Cost allocation and rate design (proposed new customer classes and/or customer definition changes, new proposed charges, significant changes proposed to rev. cost ratios and fixed/variable split, mitigation plans)</li> <li>-DVAs (total disposition (\$)) including split between customer classes and between RPP and non-RPP (if applicable), disposition period(s), new DVAs and requested discontinuation of DVAs)</li> <li>-Bill Impacts (\$ and %) for residential customer at 750kWh, and typical customers for all other classes (based on commodity rates on TOU with regulatory charges held constant; bill impacts to be used for Notice (Sub-total A) for residential customer at 750kWh and GS&lt;50 at 2000kWh as well as a typical consumer for a distributor's service area for all customer classes, and bill impacts based on alternative consumption profiles and customer groups as appropriate)</li> </ul>	Exhibit 1 - Section 1.3 Application Summary (1.3.1-1.3.9)
<i>Administration</i>		
9	Primary contact information (name, address, phone, email)	Exhibit 1 - Section 1.4.2 Primary Contact Information
9	Identification of legal (or other) representation	Exhibit 1 - Section 1.4.3 Legal Representation
9	Applicant's internet address for viewing of application and any social media accounts, with addresses, used by the applicant to communicate with customers	Exhibit 1 - Section 1.4.4 Internet Address and Social Media Accounts
9	Statement identifying where notice should be published and why	Exhibit 1 - Section 1.4.5 Statement of Publication
9	Form of hearing requested and why	Exhibit 1 - Section 1.4.8 Form of Hearing
9	Requested effective date	Exhibit 1 - Section 1.4.9 Proposed Effective Date of Rate Order
10	Statement identifying and describing any changes to methodologies used vs previous applications	Exhibit 1 - Section 1.4.10 Changes to Methodologies Used In Previous Applications
10	Identification of OEB directions from any previous OEB Decisions and/or Orders, including commitments made as part of approved settlements. Indication of how these are being addressed in the current application	Exhibit 1 - Section 1.4.11 OEB Directions From Previous Decisions and/or Orders
10	Reference to Conditions of Service - provide reference to website and confirm version is current; identify if there are changes to Conditions of Service (a) since last CoS application and/or (b) as a result of the current application. Confirmation that there are no rates and charges linked in the Conditions of Service that are not in the distributor's Tariff of Rates and Charges must be provided	Exhibit 1 - Section 1.4.12 Conditions of Service
10	Description of the corporate and utility organizational structure showing the main units and executive and senior management positions within the distributor; corporate entities relationship chart, showing the extent to which the parent company is represented on the distributor company's Board of Directors; description of the reporting relationships between distributor and parent company management. Also include any planned changes in corporate or operational structure, including any changes in legal organization and control	Exhibit 1 - Section 1.4.13 Corporate and Utility Organizational Structure
10	List of approvals requested (and relevant section of legislation). All approvals including accounting orders, new rate classes, revised specific service charges or retail service charges which the distributor is seeking, must be documented - Appendix 2-A provided, but not required to be used by LDC	Exhibit 1 - Section 1.4.14 Appendix 2A - List of Specific Approvals Requested
<i>Distribution System Overview</i>		
10	Description of Service Area - general description and map showing where distributor operates and communities served	Exhibit 1 - Section 1.4.15 Description of Service Area
<i>Customer Engagement</i>		
11	Provide information regarding its customer engagement activities, activities that occur on an on-going basis, and specific activities pertaining to application. <b>May</b> use Appendix 2-AC to assist in listing customer engagement activities	Exhibit 1 - Section 1.5.1 Overview (Attachment 1-J - Appendix 2-AC)
11	Ongoing Customer Engagement - Describe methods used to communicate and engage with each customer class regularly, summarize pertinent feedback received through regular customer communications, and explain how feedback informs operations and rate application, where applicable	Exhibit 1 - Section 1.5.2 Ongoing Communication with Customers
11 & 12	Application-Specific Customer Engagement - Explain customer engagement process specific to application (tailor customer engagement activities to distributor's circumstances and the proposals in application). Demonstrate how customer needs and priorities were factored into the decision-making process	Exhibit 1 - Section 1.5.3 Application Specific Customer Engagement Exhibit 1 - Section 1.5.4 Customer Feedback from Customer Engagement Regarding Cost of Service Application
12	Customer engagement with customers who would be affected by proposals related to new rate classes, changes in to existing rate classes and change in charges such as RSCs, Specific Service Charges, standby rates, and unmetered-load customers	Exhibit 1 - Section 1.5.3 Application Specific Customer Engagement
12	All responses to matters raised in letters of comment filed on public record	During proceeding, after letters of comment received, SNC will file its responses.

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<b>Performance Measurement</b>		
12	Link to most recent scorecard	Exhibit 1 - Section 1.6.1 Scorecard
12	Identification of performance improvement targets	Exhibit 1 - Section 1.6.2 Customer Focus Exhibit 1 - Section 1.6.3 Operational Effectiveness Exhibit 1 - Section 1.6.4 Public Policy Responsiveness Exhibit 1 - Section 1.6.5 Financial Performance
12	PEG Model for the test year showing efficiency assessment, discussion on how the results obtained from the PEG model has informed the distributor's business plan and application	Exhibit 1 - Section 1.6.3 Operational Effectiveness Exhibit 1 Table 1-24: Benchmarking Forecast Performance for 2023 and 2024 SNC_2024_Benchmarking_Spreadsheet_Forecast_Model_20230816 filed as live excel
12 & 13	Distributors <b>may</b> wish to provide table showing respective OEB-approved IRM increases for each of the last historical years from last rebasing, and assigned cohort as per PEG model	Exhibit 1 - Section 1.6.5 Financial Performance Table 1-29: OEB Approved IRM Increases
13	Activity and Performance-based Benchmarking (APB) results - at least provide the following unit cost variance analysis: - Year-over-year Historical Actuals (for most recent APB results) - Forecast Bridge Year vs Historical Actuals, to extent possible - Test Year vs Historical Actuals, to extent possible	Exhibit 1 - Section 1.6.6 Activity and Program-Based Benchmarking (APB)
13	Explain variances in cost performance, whether changes in unit costs are within distributor's control, and discuss relevant actions planned or underway. Discuss econometric results to extent possible	Exhibit 1 - Section 1.6.6 Activity and Program-Based Benchmarking (APB)
<b>Facilitating Innovation</b>		
13 & 14	Distributors are encouraged to include a description of the ways their approach to innovation has shaped the application. Could include explanations of approach to innovation or keeping up with innovation in their business more generally; of specific projects or technologies for enhancing the provision of distribution services; and of enabling characteristics or constraints in their ability to undertake innovative solutions. Explain how innovative alternatives have been considered in place of traditional investments	Exhibit 1 - Section 1.7 Facilitating Innovation
14	Explain how innovative alternatives have been considered in place of traditional investments. Include information about the costs, expected benefits and associated risks of innovative alternatives	Exhibit 1 - Section 1.7 Facilitating Innovation
<b>Financial Information</b>		
14	Audited Financial Statements (excluding operations of affiliated companies that are not rate regulated) for two most recent historical years (i.e. one year's statements must be filed, covering two years of historical actuals); if most recent finals n/a, draft financial statements filed and finals, along with summary of main changes if there are any, provided as soon as they are available. Alternatively, if distributor publishes financial statement on its website, a link may be provided	Exhibit 1 - Section 1.8.1 Audited Financial Statements (Attachment 1-H - SNC Financial Statement 2022)
15	Annual Report and MD&A for most recent year of distributor and parent company, as available and applicable. If an Annual Information Form is filed publicly, a link should be provided	Exhibit 1 - Section 1.8.2 Annual Report (Attachment 1-I - 2022 Annual Report)
15	Rating Agency Reports, if available; Prospectuses, information circulars etc. for recent and planned public debt and/or equity offerings	Exhibit 1 - Section 1.8.3 - Rating Agency Report (not applicable)
15	Any change in tax status	Exhibit 1 - Section 1.8.4 - Prospectus of Information Circulars (not applicable)
15	Description of existing accounting orders and departures from these orders, as well as any departures from the USoA	Exhibit 1 - Section 1.8.5 - Change in Tax Status
15	Accounting Standards used for financial statements and when adopted	Exhibit 1 - Section 1.8.6 - Accounting Orders
15	If distributor conducting non-distribution businesses, confirmation that accounting treatment used has segregated these activities from rate regulated activities	Exhibit 1 - Section 1.8.7 - Accounting Standards Used
<b>Distributor Consolidation</b>		
15	Information filed on the extent to which the distributor has investigated opportunities for consolidation or collaboration/partnerships with other distributors (contained within a dedicated section of the application); conclusions from investigations, including future plans	Exhibit 1 - Section 1.9 - Distributor Consolidation: Amalgamation of the Former Thunder Bay Hydro and Kenora Hydro
15	If distributor has become party to a proposed or approved MAADs transaction since last rebasing, disclosure of this information in current application	Exhibit 1 - Section 1.9.1 - Overview of Distributor Consolidation: Amalgamation of the Former Thunder Bay Hydro and Kenora Hydro
A distributor filing an application to rebase following a consolidation must:		
15	Identify any incentives that formed part of the acquisition or amalgamation transaction if the incentive represents costs that are being proposed to remain or enter rate base and/or revenue requirement - list the exhibits in which incentives are discussed	Exhibit 1 - Section 1.9.2 - Incentives that Formed Part of Acquisition
16	Specify whether and which commitments made to shareholders are to be funded through rates	Exhibit 1 - Section 1.9.3 - Commitments Made to Shareholders
16	Detail of realized and projected savings as a result of consolidation compared to what was in the approved consolidation application and explanation of the nature of these savings (e.g. one-time, ongoing etc.)	Exhibit 1 - Section 1.9.4 - Realized and Projected Savings as a Result of Consolidation Compared to MAAD Application
16	Detail of efficacy of any rate plan confirmed as part of MAADs	Exhibit 1 - Section 1.9.5 - Efficacy of Rate Plan
16	Identify approved ACM or ICM from a previous Price Cap IR application it proposes be incorporated into rate base	Exhibit 1 - Section 1.9.6 - ICM Applications

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<b>Impacts of COVID-19 Pandemic</b>		
16	Distributors generally expected to reflect the impacts of the COVID-19 pandemic in their applications, including applicable forecast information. This includes, but is not limited to, the distributor's load forecast, capital forecast, and OM&A forecast in the applicable sections of the application	Exhibit 1 - 1.10 Impacts of Covid-19 Pandemic
<b>EXHIBIT 2 - RATE BASE AND CAPITAL</b>		
<b>Rate Base</b>		
16	Indication of whether capital expenditures are equivalent to in-service additions, and if so, variance explanations only required once. If not, specify whether variance explanations are on CAPEX or in-service additions basis	Exhibit 2 - Section 2.1.1 Overview
16	For rate base, opening and closing balances for each year, and the average of the opening and closing balances for gross assets and accumulated depreciation (discussion of methodology if applicant uses an alternative method); working capital allowance	Exhibit 2 - Section 2.1.4 - Summary of Rate Base Table 2-3: Rate Base Continuity Schedule
16	Table showing components of the last OEB-approved rate base, the proposed test year rate base and the variances	Exhibit 2 Section 2.1.4 & Exhibit 2 Section 2.1.5 - Rate Base Variance Analysis Table 2-2: SNC 2017 Rate Base Board Approved Proxy to 2024 Test Year Table 2-4: Rate Base Variance Summary
<b>Fixed Asset Continuity Schedule</b>		
17	Completed Appendix 2-BA for each year - in Excel format	Exhibit 2 - Section 2.2 - Fixed Asset Continuity Schedules Table 2-5 to Table 2-14: Appendix 2-BA 2017 to 2024 SNC 2024 Chapter2 Appendices 20230816 filed in live Excel Format
17	Continuity statements and year-over-year variance analysis must be provided (year end balance, including capitalized interest during construction and overhead costs). Explanations provided where there is a year-over-year variance greater than the applicable materiality threshold If applicable, explanation for any restatement (e.g. due to change in accounting standards) and reconciliation to original statements Year over year variance analysis; explanation where variance greater than materiality threshold. The following comparisons must be provided: Hist. OEB-Approved vs Hist. Actual (for the most recent historical OEB-approved year) Hist. Act. vs. preceding Hist. Act. (for the relevant number of years) Hist. Act. vs. Bridge Bridge vs. Test	Exhibit 2 - Section 2.3.2 Variance Analysis on Gross Asset Additions Table 2-16 to Table 2-26
17	Opening and closing balances of gross assets and accumulated depreciation correspond to fixed asset continuity statements. If not, an explanation and reconciliation must be provided (e.g. CWIP, ARO). Reconciliation must be between net book value balances reported on Appendix 2-BA and balances included in rate base calculation	Confirmed, net book value balances reported on Appendix 2BA balances included in rate base calculation.
17 & 18	Distributor may include in-service balances previously recorded in DVAs, such as renewable generation/smart grid related accounts, in its opening test year property, plant and equipment balances, if these costs have not been previously reviewed and approved for disposition, and if disposition is being requested in this application. In this situation, the distributor must clearly show in its evidence (e.g. Appendix 2-BA) that the addition was included in the opening test year balances and must reconcile the closing bridge year and opening test year figures. Distributors must provide the same reconciliation for accumulated depreciation	N/A SNC has no in-service balances that were previously recorded in DVAs that need to be included in rate base.
18	Summary of approved and actual costs for any ICM(s) and/ or ACM approved in previous IRM applications	Exhibit 2 - Section 2.8 Addition of Previously Approved ACM and ICM to Assets to Rate Base - N/A
18	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	Exhibit 2 Confirmed - FA Continuities Appendix 2-BA 2017 Actual to Appendix 2-BA 2024 Test Year (Tables 2-5 to Table 2-14), and Chapter 2 Appendix 2-BA Fixed Asset Continuity Schedules from 2017 to 2024 reconciled to Section 2.4 Depreciation, Amortization and Depletion Table 2-27 Depreciation Expense 2017-2024
18	All asset disposals clearly identified in Chapter 2 Appendices for all historical, bridge and test years	SNC 2024 Chapter2 Appendices 20230816 filed in live Excel Format
<b>Depreciation, Amortization and Depletion</b>		
18	Explanations for any useful lives of an asset that are proposed that are not within the ranges contained in the Kinectrics Report	Exhibit 2 - Section 2.4.2 Useful Life and Componentization SNC 2024 Chapter2 Appendices - App 2-BB filed in live Excel Format
18	Depreciation, amortization and depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must complete Appendix 2-C which must agree to accumulated depreciation in Appendix 2-BA under rate base	Exhibit 2 - Section 2.4 Depreciation, Amortization and Depletion Exhibit 2 - Table 2-27 Depreciation Expense 2017-2024 SNC 2024 Chapter2 Appendices - App 2-C filed in live Excel Format
18	Identification of any Asset Retirement Obligations and associated depreciation or accretion expense - includes the basis for and calculation of these amounts	Exhibit 2 - Section 2.4.3 Asset Retirement Obligation
19	Identification of historical depreciation practice and proposal for test year. Variances from half year rule must be documented and supporting rationale provided	Exhibit 2 - Section 2.4 Depreciation, Amortization and Depletion
19	Copy of depreciation/amortization policy if available. If not, equivalent written description; summary of changes to depreciation/amortization policy since last CoS	Exhibit 2 - Attachment 2-B SNC Depreciation Policy
19	If filing under MIFRS, explanation of any deviations from the practice of depreciating significant parts or components of PP&E separately	N/A No Deviations

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19	If no changes have been made to depreciation policy or service lives since last rebasing, a statement confirming that this is the case is required. For any depreciation expense policy or asset service lives changes since its last rebasing application: - identification of the changes and detailed explanation for the causes of the changes - use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA and reconcile this list to the USoA, detail differences in asset service lives and the TULs from Kinectrics and explain differences outside of minimum and maximum TUL range from Kinectrics; Appendix 2-BB if there have been changes in asset service lives since last rebasing	Exhibit 2 - Section 2.4.2 Useful Life and Componentization
<b>Allowance for Working Capital</b>		
19 & 20	Working Capital - 7.5% allowance or Lead/Lag Study. If previously ordered by OEB as part of last rate application to file Lead/Lag Study, must comply.	Exhibit 2 Section - 2.5.2 - Working Capital Allowance
20	If Lead/Lag Study conducted - leads and lags measured in days, dollar-weighted and reflects the distributor's actual billing and settlement processing timelines and considers relevant changes to operating environment	N/A - SNC has used the default working capital allowance.
20	Cost of Power must be determined by split between RPP and non-RPP Class A and Class B customers based on actual data, use most current RPP (TOU) price. Calculation must include the impact of the most up to date Ontario Electricity Rebate. Distributors must complete Appendix 2-Z - Commodity Expense.	Exhibit 2 Sub-section 2.5.1 Allowance Factor Overview. Cost of Power Calculations and Chapter 2 Appendix 2-ZA Commodity Expense, and Appendix 2-ZB Cost of Power.
20	Use most recent approved UTRs, Smart Metering Entity Charge and regulatory charges	Confirmed. Chapter 2 Appendix 2-ZA Commodity Expense, and Appendix 2-ZB Cost of Power filed in live Excel format.
<b>Distribution System Plan</b>		
20	DSP filed as a stand-alone, self-sufficient element within Exhibit 2	Exhibit 2, Attachment 2-A SNC Distribution System Plan
<b>Policy Options for the Funding of Capital</b>		
21	Distributor may propose ACM capital project coming into service during Price Cap IR (a discrete project documented in DSP) - provide information on need and prudence	Exhibit 2 Section 2.7 - Policy Options for the Funding of Capital
21	Identification that distributor is proposing ACM treatment for these future projects and provide the preliminary cost information, and ACM/ICM materiality threshold calculations - ACM Report provides further details on information required	Exhibit 2 Section 2.7 - Policy Options for the Funding of Capital
21	Complete Capital Module Applicable to ACM and ICM	N/A No ACM/ICM revenue requirement in this application
<b>Addition of Previously Approved ACM and ICM Project Assets to Rate Base</b>		
22	Distributor with previously approved ACM(s) and/or ICM(s) - schedule of ACM/ICM amounts proposed to be incorporated into rate base (i.e. PP&E and associated depreciation). Comparison of actual capital spending with OEB-approved amount and explanation for variances	Exhibit 2 Section 2.8 - Addition of Previously Approved ACM and ICM Project Assets to Rate Base. N/A SNC has no previously approved SCM or ICM's.
22	Balances in Account 1508 sub-accounts; rate of interest prescribed by the OEB for DVAs for the respective quarterly period as published on the OEB's website	Exhibit 2 Section 2.8 - Addition of Previously Approved ACM and ICM Project Assets to Rate Base. N/A SNC has no previously approved SCM or ICM's.
22	True-up calculation if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period; assumptions used in the calculation noted (e.g., half-year rule).	Exhibit 2 Section 2.8 - Addition of Previously Approved ACM and ICM Project Assets to Rate Base. N/A SNC has no previously approved SCM or ICM's.
23	Accelerated capital cost allowance (CCA) should not be reflected in the ACM/ICM revenue requirement associated with these projects. Distributors should include the impact of the CCA rule change associated with the ACM/ICM project(s) in Account 1592 - PILs and Tax Variances - CCA Changes sub-account for CCA changes	Exhibit 2 Section 2.8 - Addition of Previously Approved ACM and ICM Project Assets to Rate Base. N/A SNC has no previously approved SCM or ICM's.
<b>Capitalization</b>		
24	Capitalization Policy: provide policy including changes since last rebasing application. Confirm if no changes made to capitalization policy since last rebasing application.	Exhibit 2 Section 2.9.1 - Capitalization Policy
24	Overhead Costs: complete Appendix 2-D	Exhibit 2 Section 2.9.2 - Capitalization of Overhead Table 2-31: Overhead Expenses (Appendix 2-D)
24	Burden Rates: identification of burden rates; if burden rates were changed since last rebasing, identification of the burden rates prior to the change	Exhibit 2 Section 2.9.3 - Burden Rates
<b>Costs of Eligible Investments for the Connection of Qualifying Generation Facilities</b>		
24	See Appendix A	N/A SNC has not incurred any costs for the connection of qualifying generation facilities.
<b>General &amp; Administrative Matters</b>		
Ch5, p2	Use of terminology and formats set out in Ch. 5	DSP Attached - Section 5.2 Distribution System Plan
<b>Investment Categories</b>		
Ch5, pp 2, 3 & 4	Investment projects and programs grouped into one of four investment categories (i.e. system access, system renewal, system service, general plant)	DSP Attached - Section 5.2 Distribution System Plan
<b>Distribution System Plan</b>		
Ch5, p4	If a distributor's application uses alternative section headings and/or arranges the information in a different order, table provided that cross-references the headings/subheadings used in the application to the section headings/subheadings indicated in Ch. 5	N/A - Headings match those found in the filing requirements
Ch5, p5	DSP duration minimum of 10 years, comprising of a historical and forecast period. The historical period is the first five years of the DSP duration, consisting of five historical years, ending with the bridge year. For distributors that have not filed a DSP within the past five years, the historical period is from the test year of a distributor's last cost or service application to the bridge year. The forecast period is the last five years of the DSP duration, consisting of five forecast years, beginning with the test year of the current cost of service application..	DSP Attached - Section 5.2 Distribution System Plan

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<i>Distribution System Plan Overview</i>		
Ch5, p5	High-level overview of information filed in DSP which includes capital investment highlights and changes since last DSP; objectives distributor plans to achieve through DSP, which will be used as a baseline comparison in the performance measurement section below.	DSP Attached - Sub-section 5.2.1 Distribution System Plan Overview
<i>Coordinated Planning with Third Parties</i>		
Ch5, p5	The distributor must demonstrate that it has coordinated planning with third parties where appropriate. Explanation of whether consultations affected distributor's DSP, and if so, how; for consultations that affected DSP - overview of consultation and relevant material supporting the effects the consultation had on the DSP.	DSP Attached - Sub-section 5.2.2 Coordinated Planning with Third Parties
Ch5, p5	Overview of consultation should include: purpose, outcome, whether the distributor initiated the consultation or was invited to participate in it, and the other participants in the consultation process	DSP Attached - Sub-section 5.2.2 Coordinated Planning with Third Parties
Ch5, p5	A distributor should file the most recent regional plan. In the absence of a regional plan, the distributor should file a Regional Planning Status Letter from the transmitter.	DSP Attached - Sub-section 5.2.2.3 Regional Planning Process and Appendix B: IESO NORTHWEST IRRP
Ch5, p5 & 6	Identification of any inconsistencies between DSP and any current Regional Plan. If there are any inconsistencies, explanation of the reasons why, particularly where a proposed investment in their DSP is different from the recommended optimal investment identified in the Regional Plan	DSP Attached - Sub-section 5.2.2.3 Regional Planning Process
Ch5, p6 & OEB Letter, Jan. 11, 2022	Telecommunications Entities: See January 11, 2022 letter for further guidance to the regulation that requires distributors to consult with any telecommunications entity that operates within its service area when preparing a capital plan for submission to the OEB, for the purpose of facilitating the provision of telecommunications services, and include the following information in its capital plan: -number of consultations conducted and a summary of the manner in which the distributor determined with whom to consult; a summary of the results of the consultation; and a statement as to whether the results of the consultations are reflected in the capital plan and, if so, a summary as to how.	DSP Attached - Sub-section 5.2.2.4 Telecommunication Entities
Ch5, p6	REG: -confirmation if there are REG investments in region -if there REG investments proposed in DSP, demonstration of coordination with IESO, other distributors/transmitters (as applicable), and that investments proposed are consistent with Regional Infrastructure Plan - IESO letter in relation to REG investments	DSP Attached - Sub-section 5.3.4 System Capability Assessment for REG and DER and Appendix A: IESO REG RESPONSE
<i>Performance Measurement for Continuous Improvement</i>		
Ch5, p6 & 7	Distribution System Plan: Summary of objectives for continuous improvement set out in last DSP and discussion on whether these objectives achieved. For objectives not achieved, explanation of how this affects current DSP and if applicable, improvements implemented to achieve the objectives in Section 5.2.1.	DSP Attached - Sub-section 5.2.3 Performance Measurement for Continuous Improvement
Ch5, p7	Service Quality and Reliability: -5 historical years of SQRs; explanations for material changes in service quality and reliability and whether and how DSP addresses these issues -for reliability, any declining 5 year SAIDI/SAIFI trends explained -if reliability targets established in last DSP, any under-performance explained	DSP Attached - Sub-section 5.2.3.2 Service Quality and Reliability
Ch5, p7	Completed Appendix 2-G; confirmation that the data is consistent with scorecard, or explanation of any inconsistencies	SNC_2024_Chapter 2 Appendices: App. 2-G filed in live Excel Format
Ch5, p7	Summary of performance for historical period using methods and measures (metrics/targets) identified and how performance has trended over the period. Summary must include historical period data on: -all interruptions -all interruptions excluding loss of supply -all interruptions excluding major events and loss of supply for: SAIFI, SAIDI	DSP Attached - Sub-section 5.2.3.2.2 Reliability Performance
Ch5, p7	Summary of major events that occurred since last cost of service	DSP Attached - Sub-section 5.2.3.2.4 Summary of Major Event Days
Ch5, p7 & 8	For each cause of interruption for last five historical years: number of interruptions that occurred as a result of the cause of interruption, number of customer interruptions that occurred as a result of interruption, number of customer-hours of interruptions that occurred as a result of the cause of interruption	DSP Attached - Sub-section 5.2.3.2.5 Customer Interruptions

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Ch5, p8	Distributor Specific Reliability Targets: -if establishing performance expectations based on something other than historical performance, evidence provided of capital and operational plan and other factors that justify the reliability performance the distributors plan to deliver -summary of any feedback from customers regarding reliability on distributors' system -distributors that use SAIDI and SAIFI performance benchmarks that are different than the historical average - evidence provided to support reasonableness of benchmarks	DSP Attached - Sub-section 5.2.3.2.6 Distributor Specific Reliability Targets
<b>Planning Process</b>		DSP Attached - Sub-section 5.3.1.1 Overview of the Planning Process
Ch5, p8	Overview of planning process that has informed five-year capital expenditure plan; flowchart accompanied by explanatory text <b>may</b> be helpful	DSP Attached - Sub-section 5.3.1.2 Summary of changes to the Asset Management Process
Ch5, p8	Summary of important changes in distributor's AM process since last DSP	DSP Attached - Sub-section 5.3.1.3 Process
Ch5, p9	Process: -provide processes used to identify, select, prioritize (including reprioritization over 5 year term), optimize, and pace execution of investments -demonstration that distributor has considered correlation between plan and customer's feedback and needs -demonstration that distributor has considered potential risks of proceeding/not proceeding with individual capital expenditures -demonstrate how it does grid optimization using an approach that considers the distributor's whole system -consideration, where applicable, of assessing the use of non-wires alternatives, distributed energy resources, cost-effective implementation of distribution improvements affecting reliability, and meeting customer needs as acceptable costs to customers, other innovative technologies, and consideration of dx funded CDM activities	DSP Attached - Sub-section 5.3.1.4 Data
Ch5, p9	Data -identification, description and summary of data used in processes above to identify, select, prioritize, optimize and pace investments over DSP	DSP Attached - Sub-section 5.3.2 Overview of Assets Managed
<b>Overview of Assets Managed</b>		DSP Attached - Sub-section 5.3.2.3 Transmission and High Voltage Assets
Ch5, p10	Overview of service area (e.g. system configuration, urban/rural etc.) to support capital expenditures over forecast period; asset information (e.g. capacity, utilization, condition, failures/performance, asset risks, demographics) by major asset type that may help explain the specific need for the capital expenditure and demonstration of consideration of economic alternatives	DSP Attached - Sub-section 5.3.2.4 Host & Embedded Distributors
Ch5, p10	Statement as to whether distributor has had any transmission or high voltage assets deemed previously by the OEB as distribution assets, and whether there are any such assets that the distributor is asking the OEB to deem as distribution assets in the current application	DSP Attached - Sub-section 5.3.3 Asset Lifecycle Optimization Policies and Practices
Ch5, p10	Description of whether distributor is a host and/or embedded distributor; identification of any embedded and/or host distributors: partially embedded status identified (including % of total load supplied through host); if host distributor, identification of whether there is a separate embedded class or if any embedded distributors are included in other classes	DSP Attached - Sub-section 5.3.3.4 Processes to Forecast, Prioritize & Optimize Renewal Spending
<b>Asset Lifestyle Optimization Policies and Practices</b>		DSP Attached - Sub-section 5.3.3.4.2 Targeted Renewal Levels
Ch5, p11	Demonstration that distributor has carried out cost-effective system O&M activities to sustain as asset to the end of its service life (and can include references to the Distribution System Code)	DSP Attached - Sub-section 5.3.3.4.3 Forecasting
Ch5, p11	Explanation of processes and tools used to forecast, prioritize and optimize system renewal spending and how distributor intends to operate within budget envelopes	DSP Attached - Sub-section 5.3.1.2 Summary of Changes to the Asset Management Process (since last DSP)
Ch5, p11	Demonstration of consideration of potential risks of proceeding/not proceeding with individual capital expenditures	DSP Attached - Sub-section 5.3.4 System Capability Assessment for REG and DER
Ch5, p11	Demonstration that the distributor has considered the future capacity requirements of the asset such that it does not need to be replaced prematurely due to capacity constraints	DSP Attached - Sub-section 5.3.4 System Capability Assessment for REG and DER
Ch5, p11	Summary of important changes to the distributor's asset life optimization policies, processes, and tools since last DSP	DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
<b>System Capability Assessment for REG and DER</b>		DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
Ch5, p11	Provide list of restricted feeders by name, the feeder designation, the reason for the restriction, number of connected customers, and explain if there are plans to improve the distribution system's ability to connect distributed energy resources	DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
Ch5, p11	If a distributor has incurred or expects to incur costs to accommodate and connect renewable generation facilities that will be the responsibility of the distributor under the DSC, refer to Appendix A	DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
<b>CDM Activities to Address System Needs</b>		DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
Ch5, p12	Description of how distributor has taken CDM into consideration in its planning process	DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
Ch5, p12	Any application for CDM funding to address system needs must include a consideration of the projected effects on the distribution system on a long-term basis and the forecast expenditures.	DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
Ch5, p12	Explanation of proposed activity in the context of the DSP, including providing details on the system need that is being addressed, infrastructure investments that are being avoided or deferred as a result of CDM activity, and the prioritization of proposed CDM activity relative to other system investments in the DSP	DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs
Ch5, p12	Description of the approach to assessing the benefits and costs of CDM activity	DSP Attached - Sub-section 5.3.5 CDM Activities to Address System Needs

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<b>Capital Expenditure Summary</b>		
<b>Ch5, p13</b>	Provide capital expenditure plan that sets out proposed expenditures on distribution system and general plant over a five-year planning period, including investment and asset-related operating and maintenance expenditures	DSP Attached - Sub-section 5.4.1 Capital Expenditure Summary
<b>Ch5, p13</b>	Provide a snapshot of a distributor's capital expenditures over a 10-year period, including five historical years and five forecast years	DSP Attached - Sub-section 5.4.1 Capital Expenditure Summary
<b>Ch5, p13</b>	The entire cost of individual projects or programs allocated to one of the four investment categories based on the primary driver of the investment	DSP Attached - Sub-section 5.4.2 Forecast Expenditures
<b>Ch5, p13</b>	Completed Appendices 2-AA and 2-AB	SNC, 2024, Chapter2, Appendices: App. 2-AA and 2-AB filed in live Excel Format
<b>Ch5, p13</b>	Analysis of distributor's capital expenditure performance for the DSPs historical period - should include explanation of variances by investment or category, including actuals v. OEB-approved/planned amounts for the applicant's last OEB-approved CoS or Custom IR application and DSP - explanation of variances between planned and actual volume of work completed and explanation of variances in a given year that are much higher or lower than the historical trend	DSP Attached - Sub-section 5.4.1.1 Variances Over Historical Period
<b>Ch5, p13</b>	Analysis of distributor's capital expenditure performance for the DSPs forecast period; for investments that have a lifecycle >1yr, the proposed accounting treatment, including the treatment of the cost of funds for CWIP	DSP Attached - Sub-section 5.4.1.2.5 Investment Lifecycle >One Year
<b>Ch5, p14</b>	Analysis of capital expenditures in DSP forecast period v. historical	DSP Attached - Sub-section 5.4.1.3 Comparison of Forecast and Historical Expenditures
<b>Ch5, p14</b>	Summary of any important modifications to typical capital programs since the last DSP	DSP Attached - Sub-section 5.4.2 Justifying Capital Expenditures
<b>Ch5, p14</b>	Description of the impacts of capital expenditures on O&M for each year or statement that the capital plans did not impact O&M costs	DSP Attached - Sub-section 5.4.1.4 Forecast Impact of System Improvements on System O&M Costs
<b>Ch5, p14</b>	Statement that there are no expenditures for non-distribution activities in the applicant's budget	DSP Attached - Sub-section 5.4.1.5 Non-Distribution Activities
<b>Justifying Capital Expenditures</b>		
<b>Ch5, p14</b>	Context on how overall capital expenditures over 5 years will achieve distributor's objectives; comment on lumpy investment years and rate impacts of capital investments in long term	DSP Attached - Sub-section 5.4.2 Justifying Capital Expenditures
<b>Material Investments</b> For each project that meets materiality threshold set in Ch 2A or deemed by applicant to be distinct for any other reason, guidelines are:		
<b>Ch5, p15</b>	General information on the project/program - Need, scope, volume of work expected to be completed, key project timings (incl. key factors that affect timing), total expenditures (inc. contributions and economic evaluation as per DSC, as applicable), comparative historical expenditures, priority, alternatives considered, cost/benefit of recommended alternative, description of the innovative nature of investment if applicable. -Where an investment within the five year forecast period involves a Leave to Construct approval, provide summary of the evidence (as available), for that investment consistent with Chapter 4 of the filing requirements	APPENDIX H: MATERIAL JUSTIFICATION REPORTS
<b>Ch5, p15</b>	Evaluation criteria and information requirements for each project/program - Demonstration of need, and may include the need to address safety, cyber security, grid innovation, environmental, statutory/regulatory obligations - Where investment substantially exceeds materiality - business case justifying expenditure, alternatives (including CDM activities if applicable), benefits for customers, impact on distributor costs -If a distributor is requesting funding for a CDM activity, additional guidance on evidentiary requirements is provided in the CDM Guidelines	APPENDIX H: MATERIAL JUSTIFICATION REPORTS
<b>Ch5, p16</b>	Explanation of how innovative project is expected to benefit customers, such as improved reliability, enhanced customer services, CDM, efficient use of electricity, load management, greater efficiency through grid optimization, lower rates (long-term or short-term), enhanced customer choice, or any other benefit consistent with the OEB's mandate	APPENDIX H: MATERIAL JUSTIFICATION REPORTS
<b>Appendix A (if applicable)</b>		
<b>Ch5, Appendix A</b>	Information on the capability of distribution system to accommodate REG investments, including a summary of the distributor's load and renewable energy generation connection forecast by feeder/substation (where applicable); information identifying specific network locations where constraints are expected to emerge due to forecast changes in load and/or connected renewable generation capacity	N/A - SNC does not expect to incur costs to accommodate and connect REG
<b>Ch5, Appendix A</b>	In relation to renewable or other distributed energy generation connections, the information that must be considered by a distributor and documented in an application (where applicable), includes: applications from renewable generators > 10 kW, number and MW of REG connections for forecast period, information from IESO and any other information about the potential for renewable generation in distributor's service area, capacity of Dx to connect REG, connection constraints	N/A - SNC does not expect to incur costs to accommodate and connect REG

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EXHIBIT 3 - CUSTOMER AND LOAD FORECAST		
<i>Load Forecasts</i>		
24	Weather normal load forecast provided	Exhibit 3 Subsection 3.1.2 Weather Normalized Load and Customer/Connection Forecast Table 3-3: Consumption by Rate Class
24	Table outlining any factors that influence the load forecast in distributor's service territory (e.g. demographics, customer composition etc.)	Table 3-2: Synergy North Rate Class Mapping
24	Explanation of the causes, assumptions and adjustments for the volume forecast, including all economic assumptions and data sources used (e.g. housing outlook & forecasts, other variables used in forecasting volumes)	Exhibit 3 Subsection 3.1.3 Load Forecast and Methodology Exhibit 3 Subsection 3.1.4 COVID-19 in Regression Analysis
25	Explanation of weather normalization methodology	Exhibit 3 Subsection 3.1.3 Load Forecast and Methodology
25	Completed Appendix 2-IB; the customer and load forecast for the test year entered on RRWF, Tab 10	SNC 2024_Chapter2_Appendices: App. 2-IB filed in live Excel Format SNC 2024 Revenue Requirement Workform 20230816 - RRWF filed in live Excel Format
25 & 26	<p>Multivariate Regression Model</p> <ul style="list-style-type: none"> <li>-rationale to support change if the proposed model's methodology differs from the methodology used in the most recent load forecast; discussion of modelling approaches considered and alternative models tested</li> <li>-statistics should include, but not limited to, the regression equations coefficients and intercepts (e.g. t-stats, model statistics including R2, adjusted R2, F-stat, root-mean-squared-error and Durbin-Watson statistic), including explanation for any resulting non-intuitive relationships</li> <li>-explanation of weather normalization methodology (including if monthly HDD and/or CDD are used they are based on either: 10 year avg. or proposed alternative approach with supporting evidence</li> <li>-definitions of HDD and CDD including: climatological measurement points and why appropriate as well as identification of base degrees</li> <li>-sources of data for endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable data used and source. Where a distributor has constructed the demand variable to model billed consumption on a class-specific basis, a full explanation of the approach used to pro-rate or interpolate non-interval data (i.e. if billing data are not based on calendar monthly readings as obtained from interval or smart meters) must be provided, including an explanation of why the constructed demand series is suitable for modelling</li> <li>-any binary variables used must be explained and justified - the use of binary variables should be limited and overlap with other variables should be avoided</li> <li>-explanation of any specific adjustments made (e.g. to adjust for loss or gain of major customers or load, significant re-classifications of customers, etc.). Note locally purchased generation should be included in the total for purchased power</li> <li>-description of how CDM impacts and other exogenous factors have been accounted for in the historical period, and how CDM impacts, including any CDM targets or forecasts in the bridge and test years, are factored into the test year load forecast</li> <li>-data and regression model and statistics used in customer and load forecast in Excel format</li> </ul>	<p>Exhibit 3 Subsection 3.1.3 Load Forecast and Methodology</p> <p>Exhibit 3 Subsection 3.1.4 COVID-19 in Regression Analysis</p> <p>Exhibit 3 Subsections 3.2 (Residential Regression Models), 3.3 (GS &lt; 50 Regression Models), 3.4 (GS 50 to 999 Regression Models), &amp; 3.5 (GS 1,000 to 4,999 Regression Models)</p> <p>Exhibit 3 Subsection 3.7 Rate Class Results</p> <p>Exhibit 3 Subsection 3.6 Conservation Demand Management Adjustments</p> <p>Load Forecast Model filed in Live Excel Format SNC 2024_Load Forecast_20230816</p>
26	<p>NAC Model</p> <ul style="list-style-type: none"> <li>-rationale to support NAC methodology if the model use differs from the method used in the most recent load forecast</li> <li>-data supporting calculation of NAC values for each rate class</li> <li>-description of how CDM impacts and other exogenous factors have been accounted for in historical period and how CDM impacts, including any CDM targets or forecasts in the bridge and test years, are factored into test year forecast</li> <li>-discussion of weather normalization assumptions used</li> </ul>	n/a
<i>Incorporating CDM Impacts in the Load Forecast for Distributors</i>		
27	Distributor may request approval for the use of the LRAMVA for a new CDM activity (a distribution-rate funded CDM activity or the Local Initiatives Program (LIP)), which would require establishing an LRAMVA threshold. If a distributor does request to establish an LRAMVA threshold, documentation of the CDM savings to be used as the basis for the 2023 LRAMVA threshold, and description of how these savings are aligned with the 2023 load forecast	n/a
28	If a distributor proposes a different savings values for a CDM activity in the load forecast and LRAMVA threshold, description of rationale for these differences (e.g., timing of CDM activity, line loss factor, net-to-gross conversion factor)	Exhibit 3 Subsection 3.6 Conservation Demand Management Adjustments

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<b>Accuracy of Load Forecast and Variance Analyses</b>		
28	Completed Appendix 2-IB (2-IA provides further instructions for filling out 2-IB)	SNC_2024_Chapter2_Appendices: App. 2-IB filed in live Excel Format
28	For customer/connection counts: -identification as to whether customer/connection count is shown in year end or average format -year-over-year variances in changes of customer/connection counts with explanation for changes in the definition of, or major changes made in the composition of each customer class -explanations of bridge and test year forecasts by rate class -for last rebasing, variance analysis between last OEB-approved and actuals with explanations for material differences	Exhibit 3 Subsection 3.8 Customer / Connection Forecast by Rate Class
28	For consumption and demand: -explanation and details to support how kWh are converted to kW for applicable demand-billed classes -year-over-year variances in consumption (kWh) and demand (kW or kVA - the latter for demand billed rate classes) by rate class and for system consumption overall (kWh) with explanations for material changes in the definition of or major changes over time (comparison done for both historical actuals against each other and historical weather-normalized actuals over time) -explanations of the bridge and test year forecasts by rate class (and how these vary from or are trending from both historical actuals and from weather-normalized actuals) -for last rebasing variance analysis between the last OEB-approved and the actual results with explanations for material differences	Exhibit 3 Subsection 3.9 Billed kW Load Forecast Exhibit 3 Subsection 3.10 Accuracy of Load Forecast and Variance Analyses
29	All data and equations used to determine customers/connections, demand and load forecasts provided in Excel format	Load Forecast Model filed in live Excel Format SNC_2024_Load Forecast_20230816
<b>EXHIBIT 4 - OPERATING EXPENSES</b>		
<b>Overview</b>		
29	Brief explanation (quantitative and qualitative) of test year OM&A levels, how the distributor develops and receives approval of their OM&A budget, cost drivers and significant changes relative to historical and bridge years, trends in costs and relevant metrics including OM&A per customer (and its components) for the historical, bridge and test years, inflation rate assumed (if proposing different rate than IPI - provide explanation supporting proposal), business environment changes	Exhibit 4 Subsection 4.1 Overview  Exhibit 4 Subsection 4.1.2 2024 Test Year OM&A Expense Summary Table 4-1: 2024 Test Year OM&A Expenses Exhibit 4 Subsection 4.1.3 OM&A budgeting process Exhibit 4 Subsection 4.1.4 2017 Board Approved Proxy Table 4-2: Computation of Former KHEC Board Approved Proxy Table 4-3: Computation of 2017 Board Approved Proxy Exhibit 4 Subsection 4.1.5 Presentation of Consolidated OM&A Expenditures Table 4-4: Former KHEC 2017 Board Approved Proxy vs KHEC 2017 and 2018 Actuals Exhibit 4 Subsection 4.1.6 2024 Test Year OM&A Expense Summary and Cost Trends Table 4-5: 2017 Board Approved Proxy to 2024 Test Year Table 4-4: Former KHEC 2017 Board Approved Proxy vs KHEC 2017 and 2018 Actuals Exhibit 4 Subsection 4.1.8 Inflation Rate Assumed Table 4-7: Inflation Factors Table 4-8: CPI Forecasts by Major Financial Institutions Exhibit 4 Subsection 4.1.9 Business Environment Changes
<b>OM&amp;A Summary and Cost Driver Tables</b> Inclusion of the following tables in evidence and all OM&A appendices filed:		
29	Summary of recoverable OM&A expenses; Appendix 2-JA	Exhibit 4 Subsection 4.2.1 Summary of Recoverable OM&A Expenses Table 4-9: Summary of Recoverable OM&A Expenses (Appendix 2-JA)
29	Recoverable OM&A cost drivers; Appendix 2-JB	Exhibit 4 Subsection 4.2.2 - Cost Driver Tables Table 4-11: Cost Driver Table (Appendix 2-JB) Table 4-10: Primary OM&A Cost Drivers
29	OM&A programs table - Appendix 2-JC or OM&A by USoA Table - Appendix 2-JD	Exhibit 4 Subsection 4.3.1 Program Delivery and Variance Analysis Table 4-14: OM&A Program Table (Appendix 2-JC)
29	Recoverable OM&A Cost per customer and per FTE; Appendix 2-L	Exhibit 4 Subsection 4.2.3 - OM&A Cost Per Customer and Full Time Equivalent Table 4-12: Recoverable OM&A Cost per Customer and per FTE (Appendix 2-L)
29 & 30	Distributors with 30k or more customers: present OM&A by program; Appendix 2-JC filed to provide OM&A details and variance analysis on a program basis. For each program, provide a definition of the USoA accounts included	Exhibit 4 Subsection 4.3.1 Program Delivery and Variance Analysis Table 4-14: OM&A Program Table (Appendix 2-JC) Table 4-15: USoFA Accounts within OM&A Programs
30	Only distributors with less than 30k customers: option to file OM&A by program or USoA. If USoA chosen, 2-JD filed instead of 2-JC	N/A - SNC has greater than 30k customers, therefore used Appendix 2-JC (OM&A by Program)

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30	For all distributors, the table provided (2-JC or 2-JD) must reflect the entire OM&A amount proposed to be recovered through rates. Information provided for bridge and test years.	Confirmed. Appendix 2-JC reflects the total OM&A proposed to be recovered through rates.
30	Appendix 2-JB populated to provide information on the cost drivers of OM&A expenses; 2-JA broken down into major categories	Chapter 2 Appendices: App. 2-JB and App 2-JA filed in live Excel Format SNC_2024_Chapter2_Appendices_20230816
30	Identification of change in OM&A in test year in relation to change in capitalized overhead	Exhibit 4 Subsection 4.2.4 Capitalized OM&A Table 4-13: Capitalized OM&A (Appendix 2-D)
<b>OM&amp;A Variance Analysis</b>		
30	Re: 2-JC or 2-JD - variance analysis between: -test year vs last OEB approved -historical OEB-approved vs historical actuals (for the most recent historical OEB-approved year) -test year vs bridge year	Exhibit 4 Subsection 4.3.1 Program Delivery and Variance Analysis Table 4-14: OM&A Program Table (Appendix 2-JC)
30	If OM&A expense detailed on USoA basis, variance analysis and explanation broken down by the five major OM&A categories as per 2-JA	N/A - SNC has greater than 30k customers, therefore used Appendix 2-JC (OM&A by Program)
30	For all distributors, the variance analysis includes explanation of whether the change was within the distributor's control or not - distributors encouraged to provide explanations for costs above the threshold which have impacted historical trend	Exhibit 4 Subsection 4.3.1 Program Delivery and Variance Analysis Table 4-14: OM&A Program Table (Appendix 2-JC)
<b>Workforce Planning and Employee Compensation</b>		
31	Completed Appendix 2-K; information on labour and compensation includes total amount, whether expensed or capitalized	Exhibit 4 Subsection 4.4 Workforce Planning and Employee Compensation Table 4-19: FTE & Employee Costs, Appendix 2-K SNC_2024_Chapter2_Appendices: App. 2-K filed in live Excel Format
31	If there are three or fewer employees in any category, aggregate with the category to which it is most closely related. This higher level of aggregation must be continued, if required, to ensure that no category contains three or fewer employees.	N/A - No categories with three or fewer employees
31	Description of proposed workforce plans, including compensation strategy and any changes from previous plan	Exhibit 4 Subsection 4.4.3 Compensation Strategy
31	Discussion of the outcomes of previous plans and how those outcomes have impacted their proposed plans including an explanation of the reasons for all material changes to FTEs and compensation. Explanation for all years includes: - Variances with an explanation of contributing factors, inflation rates used for forecasts, and the plan for any new employees - basis for performance pay, eligible employee groups, goals, measures, and review process for pay-for-performance plans - relevant studies (e.g. compensation benchmarking)	Exhibit 4 Subsection 4.4.5 FTE, Wages & Benefits Analysis
31	Details of employee benefit programs including pensions, OPEBs, and other costs charged to OM&A. A breakdown of the pension and OPEBs amounts included in OM&A and capital provided for the last OEB-approved rebasing application, and for historical, bridge and test years	Exhibit 4 Subsection 4.4.6 Employee Benefit programs
31	Most recent actuarial report; tax section of evidence agrees with this analysis	Attachment 4-A, Synergy North 2022 Valuation Report
31	For virtual distributors - Appendix K completed in relation to the employees of the affiliates who are doing the work of the regulated distributor. Provide the status of pension funding and all assumptions used in the analysis	N/A - SNC is not a virtual utility
32	Indication if pension and OPEBs to be recovered using cash or accrual method. If cash method, sufficient supporting rationale and evidence for adopting cash method. If proposing to change the basis in which pension and OPEB costs are included in OM&A from last rebasing, quantification of impact of transition provided	Exhibit 4 Subsection 4.4.6 Employee Benefit programs
<b>Shared Services and Corporate Cost Allocation</b>		
32	Identification of all shared services among affiliates; identification of the extent to which the applicant is a "virtual utility" and justification of proposed shared services and cost allocation	Exhibit 4 Subsection 4.5.1 Shared Services and Corporate Cost Allocation overview
32	For shared services among affiliated entities: type of service provided or received, pricing methodology	Exhibit 4 Subsection 4.5.2 Shared Services to Affiliates
32	Allocation methodology for corporate services, list of shared services, list of costs and allocators and how the allocator was derived, any third party review of cost allocation methodology	Exhibit 4 Subsection 4.5.1 Overview Exhibit 4 Subsection 4.5.2 Shared Services to Affiliates
32	Completed Appendix 2-N for service provided or received for historical actuals, bridge and test; including reconciliation with revenue included in Other Revenue	Exhibit 4 Subsection 4.5.2 Shared Services to Affiliates Table 4-23 - 4-30: Shared Services and Corporate Cost Allocation for 2017 - 2024 (Appendix 2-N) SNC_2024_Chapter2_Appendices: App. 2-N filed in live Excel Format
32 & 33	Shared Service and Corporate Cost Variance analysis - test year vs last OEB approved and test year vs most recent actual	Exhibit 4 Subsection 4.5.5 Variance Analysis Table 4-31: Summary of Affiliates Service and Corporate Cost Allocations
33	Identification of any Board of Director costs for affiliates included in LDC costs	Exhibit 4 Subsection 4.5.4 Affiliate Board of Director Costs

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<b>Non-Affiliate Services, One-Time Costs, Regulatory Costs</b>			
33	Purchases of Non-Affiliated Services - copy of procurement policy (including information on signing authority, tendering process, non-affiliate service purchase compliance)	Exhibit 4 Subsection 4.6.1 Non-Affiliate Services Attachment 4-B, SNC Purchasing Policy	
33	For material transactions not in compliance with procurement policy, or that were undertaken pursuant to exceptions contemplated within the policy, an explanation as to why as well as a summary of the nature and cost of the product, and a description of the specific methodology used for selecting the vendor	N/A - No material transactions not in compliance with procurement policy.	
33	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test year. If no recovery of one-time costs is being proposed in the test year and subsequent IRM term, an explanation must be provided	Exhibit 4 Subsection 4.6.2 One Time Costs	
33 & 34	Regulatory costs - breakdown of actual and anticipated regulatory costs including OEB cost assessments and expenses related to the CoS application (e.g. legal fees, consultant fees), information supporting incremental level of costs for preparation and review of current application, proposed recovery (i.e. amortized?), explanation if different than 5 years, completed Appendix 2-M	Exhibit 4 Subsection 4.6.3 Regulatory Costs Attachment 4-D, Appendix 2-M	
<b>LEAP, Charitable and Political Donations</b>			
34	LEAP - the greater of 0.12% of forecasted service revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes. If proposing LEAP funding higher than 0.12%, details of demographics provided	Exhibit 4 Subsection 4.7.1 LEAP Table 4-32: LEAP	
34	For any charitable contributions claimed for recovery, detailed information provided	Exhibit 4 Subsection 4.7.2 Charitable Donations	
34	Confirmation that no political contributions have been included for recovery	Exhibit 4 Subsection 4.7.3 Political Donations	
<b>Conservation and Demand Management</b>			
35	Statement confirming that no costs for dedicated CDM staff to support IESO programs funded under the 2021-2024 CDM Framework are included in the revenue requirement	Exhibit 4 Subsection 4.8 Conservation and Demand Management	
35	Distributor should generally not include any forecast costs associated with partnership in the IESO's LIP within its revenue requirement; distributor can seek to recover partnership costs at a future date through the LIP deferral account. If distributor plans to partner with the IESO for the LIP at the time of its cost of service application, description of proposed approach to partnership, including a forecast of LIP costs	SNC_2024 Revenue Requirement Workform_ 20230816	
<b>Funding Options for Future Conservation and Demand Management Activities</b>			
35	If CDM activities included in COS where CDM activities expected to come into service during Price Cap IR term, identification of if costs of such CDM activities included in the revenue requirement, or if the distributor intends to propose treatment similar to an ACM for these future CDM activities	Exhibit 4 Subsection 4.9 Funding Options for Future Conservation and Demand Management Activities	
35	If the latter as noted above, supporting rationale provided (e.g., the preliminary cost information and ACM/ICM materiality threshold calculations to show that a similar capital project would qualify for ACM treatment based on the forecasted information at the time of the DSP and cost of service application)	Exhibit 4 Subsection 4.9 Funding Options for Future Conservation and Demand Management Activities	
<b>EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE</b>			
<b>Capital Structure</b>			
36	Use of most recent parameters issued by the OEB, subject to update if new parameters available prior to OEB decision. Alternatively - distributor specific cost of capital with supporting evidence and justification	Exhibit 5 - Subsection 5.1.1 Overview	
36	Completed Appendix 2-OA for last OEB approved and test years	Exhibit 5 Subsection 5.1. Capital Structure Table 5-2: Capital Structure and Cost of Capital (OEB Chapter 2 Appendix 2-OA) SNC_2024_Chapter2_Appendices: App. 2-OA filed in live Excel Format	
36	Completed Appendix 2-OB for historical, bridge and test years with respect to long-term debt, short-term debt, preference shares, and common equity	Exhibit 5 Subsection 5.2.10 Weighted Average Cost of Capital Table 5-4: Debt Instruments (OEB Chapter 2 Appendix 2-OB) SNC_2024_Chapter2_Appendices: App. 2-OB filed in live Excel Format	
36	Explanation for any material changes in capital structure or material differences between actual and deemed capital structure including: retirement of debt or preference shares and buy-back of common shares; short-term debt, long-term debt, preference shares and common share offerings	Exhibit 5 Subsection 5.1.1 Overview	
<b>Cost of Capital (Return on Equity and Cost of Debt)</b>			
The following provided for each year:			
37	Calculation of cost for each capital component	Exhibit 5 Subsection 5.2.1 Exiting Rate Minimization Exhibit 5 Subsection 5.2.2 Cost of Debt: Long Term Exhibit 5 Subsection 5.2.3 Cost of Debt: Short Term Exhibit 5 Subsection 5.2.4 Preference Shares Exhibit 5 Subsection 5.2.5 Common Equity Exhibit 5 Subsection 5.2.6 Profit or Loss on Redemption of Debt or Preferred Shares	
37	Profit or loss on redemption of debt, if applicable	Exhibit 5 Subsection 5.2.6 Profit or Loss on Redemption of Debt or Preferred Shares	
37	Copies of current promissory notes or other debt arrangements with affiliates	Exhibit 5, Attachment 5-A Municipal Promissory Note, COTB Exhibit 5, Attachment 5-B Promissory Note, KHEC	
37	Explanation of debt rate for each existing debt instrument including an explanation on how the debt rate was determined and is in compliance with the policies documented in the 2009 Report or applicant's proposed approach	Exhibit 5 Subsection 5.2.2 Cost of Debt: Long Term Exhibit 5 Subsection 5.2.3 Cost of Debt: Short Term Exhibit 5 Subsection 5.2.5 Common Equity	

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37	Forecast of new debt in bridge and test year - details including estimate of rate and other pertinent information (e.g. affiliated debt or third party?)	Exhibit 5 Subsection 5.2.2 Cost of Debt: Long Term
37	If proposing any rate that is different from the OEB guidelines, a justification of the proposed rate(s), including key assumptions	N/A - SNC is not proposing any rate that is different from the OEB's guidelines
37	Historical return on equity achieved	Exhibit 5 Subsection 5.2.7 Historical Return on Equity Table 5-3: Historical Return on Equity
<b>Not-for-Profit Corporations</b>		
37	Requested capital structure and cost of capital (including the proposed cost of long-term and short-term debt and proposed return on equity)	N/A - Exhibit 5 Subsection 5.3 Not for Profit Corporations
38	Statement as to whether the revenues derived from the return on equity component of the cost of capital is to be used to fund reserves or will be used for other purposes	N/A
38	If the revenues derived from the return on equity component will be used to fund reserves, specifications for each proposed reserve fund and a description of the governance (policies, procedures, sign-off authority, etc.) that will be applied	N/A
38	If the revenues derived from the return on equity component will be used for other purposes, statement as to whether these revenues will be used for non-distribution activities (in the situation where the excess revenues are greater than the amounts needed to fund distribution activities); rationale provided supporting the use of the revenues in this manner. Also, governance (policies, procedures, sign-off authority, etc.) that will be applied to the funding of non-distribution activities provided	N/A
38	If there are approved reserves from previous OEB decisions provide the following: -the limits of any capital and/or operating reserves as approved by the OEB, and identifying the decisions establishing these reserve accounts and their limits -the current balances of any established capital and/or operating reserves	N/A
<b>EXHIBIT 6 - REVENUE REQUIREMENT AND REVENUE DEFICIENCY OR SUFFICIENCY</b>		
38	The following information must be provided in this exhibit (with cross references to where in the application further details can be found for each) excluding energy costs and revenues and unregulated costs and revenues: -determination of net income, statement of rate base, actual return on rate base, indicated rate of return, requested rate of return, deficiency or sufficiency in revenue, gross deficiency or sufficiency in revenue	Exhibit 6 Subsection 6.1.3 Determination of Net Utility Income Exhibit 6 Subsection 6.1.4 Statement of Rate Base Exhibit 6 Subsection 6.2.1 Indicated Rate of Return Exhibit 6 Subsection 6.2.2 Requested Rate of Return Exhibit 6 Subsection 6.3 Revenue Deficiency
38 & 39	Revenue deficiency or sufficiency calculations net of electricity price differentials captured in the Retail Settlement Variance Accounts (RSVAs) and also net of any cost associated with low voltage (LV) charges or DVA balances of distribution expenditures/revenues being tracked through approved deferral and variance accounts for certain distribution assets (e.g. ICM and ACM capital projects) and for which disposition is not being sought in the application.	Exhibit 6 Subsection 6.3.1 Overview Table 6-6: Revenue Deficiency Determination
39	Summary of drivers for test year deficiency/sufficiency, how much each driver contributes; references in application evidence mapped to drivers	Exhibit 6 Subsection 6.4 Cost Drivers on Revenue Deficiency
39	Impacts of any changes in methodologies on deficiency/sufficiency and on individual cost drivers contributing to it	Exhibit 6 Subsection 6.3.1 Overview - N/A No changes to methodology
<b>Revenue Requirement Work Form</b>		
39	Completed RRWF. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits	Exhibit 6, Attachment 6-A Revenue Requirement Work Form SNC 2024 Revenue Requirement Workform 20230816
39	If the enhanced RRWF cannot reflect a distributor's proposed rates accurately, the distributor must file its rate generator model	Confirmed that the RRWF reflects SNC's proposed rates accurately. No rate generator model has been filed.
40	For revenues - calculation of bridge year forecast of revenues at existing rates; calculation of test year forecasted revenues at each of existing rates and proposed rates	Exhibit 6 Subsection: 6.3 Revenue Deficiency Table 6-6: Revenue Deficiency Determination
<b>Income Tax or PILS</b>		
40	Must provide detailed calculations of income tax or PILS. Must include a completed Excel version of the PILS model available on the OEB's website, including derivation of adjustments for historical, bridge and test years. Regulatory assets and liabilities must be excluded from PILS calculations when they were created and when they were disposed, regardless of the actual tax treatment accorded those amounts.	Exhibit 6 Subsection 6.5 Payment in Lieu of Taxes (PILS) Table 6-9: 2024 Test Year Tax Provision SNC_Test_year_Income_tax_PILS_20230816 filed as live excel SNC 2024 Revenue Requirement Workform 20230816 filed as live excel
40	Supporting schedules and calculations identifying reconciling items	Exhibit 6, Section 6.5 Payment in Lieu of Taxes
40	Most recent federal and provincial tax returns	Exhibit 6, Attachment 6-B Corporate Tax Return
40	Financial Statements included with tax returns if different from those filed with application	N/A Financial Statements included with Tax Returns consistent with Financial Statements filed with the application.
40	Calculation of tax credits; redact where required (filing of unredacted versions is not required)	Exhibit 6, Section 6.5.7 Calculation of tax credits
41	Supporting schedules, calculations and explanations for other additions and deductions	Exhibit 6 Subsection 6.5.2 Expected 2024 Tax Rates Table 6-10: Taxable Income Table
41	Completion of the integrity checks in the PILS Model	Exhibit 6 Subsection 6.5.3 Integrity Checks
41	Accelerated CCA - full revenue requirement impact recorded in Account 1592 and the balance sought for review and disposition, method used in calculating the revenue requirement impact recorded in Account 1592, detailed calculations by year for the full revenue requirement impact recorded in Account 1592	Exhibit 6 Subsection 6.5.4 Capital Cost Allowance Table 6-11: 2023 CCA Continuity Schedule Table 6-12: 2024 CCA Continuity Schedule
41 & 42	May propose a mechanism to smooth the tax impacts over the five-year IRM term.	Exhibit 6 Subsection 6.5.5 Future Employee Benefits
<b>Other Taxes</b>		
42	Account 6105 is not an OM&A account and should be excluded from all OM&A totals. Applicant should provide an explanation of how these tax amounts are derived.	Exhibit 6 Subsection 6.6 Other taxes

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<b>Non-recoverable and Disallowed Expenses</b>		
42	Exclude from regulatory tax calculation any non-recoverable or disallowed expenses	Exhibit 6 Subsection 6.7 Non-Recoverable and Disallowed Expenses
<b>Other Revenue</b>		
42	Completed Appendix 2-H, including the breakdown of each account showing the components of each	Exhibit 6, Attachment 6-C, Other Operating Revenue (Board Appendix 2-H) Chapter 2 Appendices: App. 2-H filed in live Excel Format
42 & 43	For each other distribution revenue account: -comparison of actual revenues for historical years to forecast revenue for bridge and test year, including explanations for significant variances year-over-year -revenue from any new proposed specific service charges, changes to rates, or new rules for applying existing specific service charges (incl. any credits to customers) -revenue from affiliate transactions, shared services, or corporate cost allocation. For each affiliate transaction identification of service, the nature of service provided, accounts used to record revenue, and costs to provide service -revenue from affiliate transactions recorded in Account 4375 -expenses from affiliate transactions recorded in Account 4380	Exhibit 6 Subsection 6.8.2 Other Revenue Variance Analysis Table 6-17: Other Revenue Variance Analysis
43	Balances recorded in Account 4375 and Account 4380 reconcile to the balances recorded in Appendix 2-N – Shared Services and Corporate Allocation for the three historical years, the bridge year and the test year. Any differences must be reconciled	Exhibit 6 Subsection 6.8.4 Affiliate Transactions Table 6-18 Reconciliation of Shared Services and Other Revenue
43	Revenue related to microFIT recorded as revenue offset in Account 4235 and not included as part of base revenue requirement	Confirmed. Section 6.8.5 MicroFIT revenue
43	Transfer pricing and allocation of cost methods do not result in cross-subsidization between regulated and non-regulated lines of business and compliance with article 340 of APH; explanations for any deviations	Confirmed. Exhibit 4: Section 4.5.2 Shared Services to Affiliates
43	Identification of any discrete customer groups that may be materially impacted by changes to other rates and charges.	Exhibit 6 Subsection 6.8.1 Overview
<b>EXHIBIT 7 - COST ALLOCATION</b>		N/A
<b>Cost Allocation Study Requirements</b>		
44	Completed cost allocation study using the OEB-approved methodology or the distributor's study and model reflecting forecasted test year loads and costs and supported by appropriate explanations and live Excel spreadsheets; sheets 11 and 13 of the RRWF complete	Cost Allocation model filed in live Excel Format SNC_2024_Cost Allocation_Model_20230816
44	Description of weighting factors, rationale for use of default values (if applicable)	Exhibit 7 Subsection 7.2 Weighting Factors
44	If distributor is choosing to use the same weightings as its previous rebasing application, a reference to the previous application provided	N/A - SNC is not using same weighting factors as used in previous application
45	Complete live Excel cost allocation model, whether using the OEB-issued one or a different model. If using the OEB-issued model, Input sheet I.2, cells c15 and c17 must be used to identify the final run of the model on each sheet. If using another model, the distributor must file equivalent information.	Cost Allocation model filed in live Excel Format SNC_2024_Cost Allocation_Model_20230816
<b>Load Profiles and Demand Allocators</b>		
45	Update all classes' load profiles and update demand allocators, if class load profiles are unavailable, provide an explanation and commit to putting plans in place to remedy this for next time a cost allocation model is filed	Exhibit 7 Subsection 7.2 Weighting Factors
45	Discussion of how load profiles have been normalized for weather and any notable events impacting usage patterns	Exhibit 7 Subsection 7.3.1 Load Profile Data
45	If multivariate regression used, the following provided: -statistics and statistical tests related to regression equation(s) coefficients and intercept -explanation of the weather-normalization methodology including: relationship between demand and Heating and/or Cooling requirements, determination of normal weather: the hourly for daily Heating and/or Cooling required -sources of data used for both endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable, data used and the source of the data provided -explanation of any specific adjustments made (e.g. to address gaps in historical meter data)	Exhibit 7 Subsection 7.3.1 Load Profile Data Load Profile Derivation model filed in live Excel Format SNC_2024_Load_Profile_Derivation_Model_20230816
46	Data and regression model and statistics used in the weather normalization of load profiles provided in Excel format (includes showing the derivation of any constructed variables)	Load Profile Derivation model filed in live Excel Format SNC_2024_Load_Profile_Derivation_Model_20230816
46	Demand Allocators: spreadsheet and a description with calculations to show how demand allocators are derived from the historical weather normal or weather actual load profiles	Load Profile Derivation model filed in live Excel Format SNC_2024_Load_Profile_Derivation_Model_20230816
46	Historical Average: Where the annual demand allocators are based on weather actual load profiles, at least three, and ideally five years of historical data should be used to perform weather normalization. Where the annual demand allocators are based on weather normalized load profiles, fewer years may be used	N/A - weather normalized
46 & 47	Host Distributor only - evidence of consultation with embedded Dx - statement regarding embedded Dx support for approach to allocation of costs - if embedded Dx is separate class - class in cost allocation study and RRWF - if new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges levied); include in cost allocation study and RRWF - if embedded Dx billed as GS customer - include with the GS class in cost allocation model and the RRWF. Provide cost of serving, load served, asset ownership information, distribution charges levied, appropriateness of rates for the GS class recovering costs of providing low voltage dx services to embedded distributor(s). Completed Appendix 2-Q - Cost of Serving Embedded Distributors	Exhibit 7 Subsection 7.4.6 Embedded Distributor Class

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47	microFIT - if the applicant believes that it has unique circumstances which would justify a different rate than the generic rate, documentation to support rate must be provided	Exhibit 7 Subsection 7.4.5 MicroFIT
48	Standby Rates - distributors should request approval for its standby rates to be made final and provide evidence confirming that they have advised all affected customers of the proposal. A distributor that seeks changes to its standby charges, including a change in the methodology on which these rates are based, must provide full documentation supporting its proposal, and confirm that all affected customers have been notified of the proposed change(s).	Exhibit 7 Subsection 7.4.4 Standby Rates
48	If new customer class or changing definition of existing classes, rationale and restatement of revenue requirement from previous cost of service	Exhibit 7 Subsection 7.4.1 New Customer Class
48	If eliminating or combining customer classes, rationale and restatement of revenue requirement from previous cost of service	Exhibit 7 Subsection 7.4.2 Elimination of Customer Class
<b>Class Revenue Requirements</b>		
49	To support a proposal to rebalance rates, information on the revenue by class that would apply if all rates were changed by a uniform percentage provided. Ratios compared with the ratios that will result from the rates being proposed by the distributor.	Exhibit 7 Subsection 7.5 Class Revenue Requirements Table 7-6: Allocated Cost
<b>Revenue to Cost Ratios</b>		
49 & 50	If R-C ratios outside dead band - cost allocation proposal to bring them within the OEB-approved ranges provided. In making any such adjustments, potential mitigation measures addressed if the impact of the adjustments on the rates of any particular class or classes is significant.	Exhibit 7 Subsection 7.6 Revenue to Cost Ratios Table 7-7 Revenue Cost Ratios
50	If distributor proposes to continue rebalancing rates after the cost of service test year, the ratios proposed for subsequent year(s) must be provided	Exhibit 7 Subsection 7.6 Revenue to Cost Ratios Table 7-7 Revenue Cost Ratios
50	If Cost Allocation Model other than OEB model used - exclude LV, exclude DVA such as smart meters	N/A - OEB model used
<b>EXHIBIT 8 - RATE DESIGN</b>		
50	Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places; if departing from this approach, explanation provided as to why necessary and appropriate	Confirmed. Table 8-4 Proposed Fixed Charge by Rate Class and Table 8-6 Proposed Variable Charge by Rate Class
<b>Fixed Variable Proportion</b>		
50 & 51	The following is to be provided in relation to the fixed/variable proportion of proposed rates: -Current F/V for each rate class with supporting info -Proposed F/V for each rate class with explanation for any changes from current proportions -Table comparing current and proposed monthly fixed charges with the floor and ceiling as in cost allocation study Analysis must be net of rate adders, funding adders, and rate riders	Exhibit 8 Subsection 8.1.2 Fixed / Variable Proportions Table 8-3: Current Fixed / Variable Proportions Table 8-4: Proposed Fixed Charge by Rate Class Table 8-5: Monthly Service Charge Comparison Table 8-6: Proposed Variable Charge by Rate Class
<b>RTSRs</b>		
51	Completed RTSR Model in Excel	RTSR Model filed in live Excel format Attachment 8-A: Board RTSR Model
51	RTSR information consistent with working capital allowance calculation; explanation for any differences	N/A - No LDC-specific working capital factor
<b>Retail Service Charges</b>		
51	Distributors should note that the current retail service rates and charges were established on a generic basis and should refer to the most recent rate order for the current approved rates.	Exhibit 8 Subsection 8.3 Retail Service Charges
<b>Regulatory Charges</b>		
52	If applying for a rate other than the generic rate set by the OEB, distributors must provide justification as to why their specific circumstances would warrant a different rate, in addition to a detailed derivation of their proposed rate	Exhibit 8 Subsection 8.4 Regulatory Charges
<b>Specific Service Charges</b>		
52	If requesting new specific service charge or a change to the level of an existing charge, description of the purpose of charge, or reason for change to an existing charge; calculations to support charges	Exhibit 8 Subsection 8.6 Specific Service Charges
52	Identification in the Application Summary all proposed changes that will have an impact on customers, including changes to other rates and charges that may affect a discrete group; identification of specific customers or customer groups impacted by each proposal	Exhibit 8 Subsection 8.6.2 Details of Proposed Charges
52	Calculation of charge includes: direct labour, labour rate, burden rate, incidental, other	Exhibit 8 Subsection 8.6.1 Overview
53	Identification of any rates and charges in Conditions of Service that do not appear on tariff sheet. Explain nature of costs, provide schedule outlining revenues or capital contributions recovered from these rates from last OEB-approved year to most recent actuals and the revenue or capital contributions forecasted for the bridge and test years. A proposal and explanation as to whether these charges should be included on tariff sheet	Exhibit 8 Subsection 8.6.3 Conditions of Service
53	Revenue from SSCs corresponds with Operating Revenue evidence	Exhibit 8 Subsection 8.6.1 Overview
<b>Wireline Pole Attachment Charge</b>		
53	Under the new regulation (Part VI.1: O. Reg. 842/21, (Electricity Infrastructure (Part VI.1 of the Act)), OEB is to establish a generic, province-wide pole attachment charge for 2022. The Regulation further requires the OEB to set the charge for 2023 and subsequent years by adjusting the prior year's charge for inflation. The Regulation provides that the annual charge will be established by order without a hearing.	Exhibit 8 Subsection 8.7 Wireline Pole Attachment Charge

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<b>Low Voltage Service Rates</b>		
If the distributor is fully or partially embedded, information on the following must be provided:		
54	Forecast LV Cost	Exhibit 8 Subsection 8.8 Low Voltage Service Rates
54	Actual LV Cost for the last three historical years along with bridge and test year forecasts; year-over-year variances and explanations for substantive changes in costs over time up to and including test year forecast	N/A - SNC does not incur LV charges
54	Support for forecast LV, e.g. Hydro One Sub-Transmission charges	N/A - SNC does not incur LV charges
54	Allocation of forecasted LV cost to customer classes (typically proportional to Tx connection revenue)	N/A - SNC does not incur LV charges
54	Proposed LV rates by customer class	N/A - SNC does not incur LV charges
<b>Smart Meter Entity Charge</b>		
55	Current OEB-approved SMC charged until the OEB approved any updated SMC	Exhibit 8 Subsection 8.9 Smart Meter Entity Charge
<b>Loss Factors</b>		
55	Proposed SFLF and Total Loss Factor for test year	Exhibit 8 Subsection 8.10 Loss Adjustment Factors
55	Statement as to whether LDC is embedded including whether fully or partially	Exhibit 8 Subsection 8.10 Loss Adjustment Factors
55	Study of losses if required by previous decision	Exhibit 8 Subsection 8.10 Loss Adjustment Factors
55	3-5 years of historical loss factor data - Completed Appendix 2-R	Exhibit 8 Subsection 8.10.2 Calculation of Losses Table 8-11: Calculation of SNC's Loss Factors SNC 2024 Chapter2 Appendices: App. 2-R filed in live Excel Format
55	If proposed distribution loss factor >5% or is showing an increasing trend, explanation for level of losses, details of actions taken to reduce losses in the previous five years, and actions planned to reduce losses going forward	N/A - loss factor does not exceed 5%
55	Explanation of SFLF if not standard	N/A - SFLF is standard
55	Reconciliation between the application and RRR filing	Exhibit 8 Subsection 8.10.2 Calculation of Losses
<b>Tariff of Rates and Charges</b>		
55	Current and proposed Tariff of Rates and Charges - <b>must be filed in Excel format and PDF format</b> Explanation and support of each change in the appropriate section of the application	Exhibit 8 Subsection 8.11 Tariff of Rates and Charges
55	Completed Bill Impacts Model	Live and Attached 8-C, Tariff Schedule & Bill Impacts Model
56	Explanation of changes to terms and conditions of service if changes affect application of rates and rationale behind those changes	Exhibit 8 Subsection 8.11 Tariff of Rates and Charges
56	Proposed tariffs must include applicable regulatory charges, and any other generic rates as ordered by the OEB	Exhibit 8 Subsection 8.11 Tariff of Rates and Charges
<b>Revenue Reconciliation</b>		
56	Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement (i.e. breakout volumes, rates and revenues by rate component etc.)	Exhibit 8 Subsection 8.12 Revenue Reconciliation
56	Completed RRWF - Sheet 13 (table reconciling base revenue requirement against revenues recovered through proposed rates)	RRWF Model filed in live Excel format SNC 2024 Revenue Requirement Workform_20230816 Table 8-13: Revenue Reconciliation
<b>Bill Impact Information</b>		
56	Completed Tariff Schedule and Bill Impacts Model. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts (including % change in distribution excluding pass through costs - Sub-Total A, % change in distribution - Sub-Total B, % change in delivery - Sub-Total C, and \$ change in total bill)	Exhibit 8 Subsection 8.13 Bill Impacts
56	Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant	Exhibit 8 Subsection 8.13 Bill Impacts Table 8-14: Proposed Bill Impacts
57	Bill impacts provided for typical customers and consumption levels. Must provide residential 750 kWh and GS<50 2,000 kWh. Bill impacts must be provided for a range of consumption levels relevant to the service territory for each class	Exhibit 8 Subsection 8.13 Bill Impacts
57	If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation	n/a
<b>Rate Mitigation</b>		
57	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification for mitigation measure including reasons if no mitigation proposed, other relevant information. The Tariff Schedule and Bill Impacts Model must reflect any mitigation plan proposed.	Exhibit 8 Subsection 8.14 Rate Mitigation Table 8-16: Rate Mitigation Rates

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<b>Rate Harmonization Mitigation Issues</b>		
58	If part of a MAADs transaction, and rate harmonization plan not yet approved by the OEB, a rate harmonization plan must be filed	Exhibit 8 Subsection 8.14.2 Rate Harmonization
58	Plan includes a detailed explanation and justification for the implementation plan, and an impact analysis	Exhibit 8 Subsection 8.14.2 Rate Harmonization
58	If impact of COS increases and harmonization effects result in total bill increases for any customer class exceeding 10%, discussion of proposed measures to mitigate increases in its mitigation plan, or justification provided as to why mitigation is not required	Exhibit 8 Subsection 8.14.2 Rate Harmonization
58	Migration plan that includes fully harmonizing rates that is to be accomplished over more than one year must be supported by a detailed plan for accomplishing this during the subsequent Price Cap IR period	Exhibit 8 Subsection 8.14.2 Rate Harmonization
<b>EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS</b>		
58	Summary table showing all active DVAs not disposed of yet, showing principal and interest/carrying charges, total balance for each account, whether account being proposed for disposition and whether the account is proposed to be continued or discontinued	Exhibit 9 - Section 9.3 Proposed Account Disposition and Discontinuation Table 9-5 to Table 9-7: UsoA Account Disposition and Discontinuation
58	In a separate section under the summary table: - For any account identified, provide an explanation as to why it is not being proposed for disposition - For any Group 2 account identified, provide an explanation as to why it is being discontinued	Table 9-5 UsoA Account Disposition and Discontinuation
58	If applicable, description of DVAs that were used differently than as described in the APH, relevant accounting order or other OEB document	N/A
58	Completed DVA continuity schedule for period from last disposition to present - live Excel format. Continuity schedule must show separate itemization of opening balances, annual adjustments, transactions, dispositions, interest and closing balances for all active DVAs. The opening principal amounts and interest amounts for Group 1 and 2 balances, shown in the DVA Continuity Schedule, must reconcile with the last applicable approved closing balances.	SNC 2024_DVA_Continuity_Schedule_CoS_20230816 filed in Live Excel Format. KN 2024_DVA_Continuity_Schedule_CoS_20230816 filed in Live Excel format. TB 2024_DVA_Continuity_Schedule_CoS_20230816 filed in Live Excel Format.
59	Explanation if account balances in continuity schedule differs from trial balance reported through RRR and documented in AFS - included in tab Appendix A of DVA schedule. This includes all Account 1508 sub-accounts. A reconciliation of all the Account 1508 sub-accounts to the Account 1508 control account reported in the RRR is to be provided in the DVA continuity schedule	Exhibit 9 - Section 9.2.1 Reconciliation of Accounts Table 9-2: DVA Balance Disposal Vs Reported Reconciliation
59	Statement whether any adjustments made to DVA balances previously approved by OEB on final basis - the OEB expects that no adjustment will be made to any deferral and variance account balances previously approved by the OEB on a final basis. If any adjustments have been made, explanation for the nature and the amount of the adjustment(s), and appropriate supporting documentation, under a section titled "Adjustments to Deferral and Variance Accounts"	Exhibit 9 Section 9.3.2 Adjustments to Deferral and Variance Accounts.
59	Confirmation of use of interest rates established by the OEB by month or by quarter for each year; most recently published rate used for future periods	Exhibit 9 - Section 9.2.3 Carrying Charges Table 9-4; OEB Prescribed Interest Rates
<b>Disposition of Deferral and Variance Accounts</b>		
59	Refer to DVA Continuity Schedule Instructions for instructions on completing the DVA Continuity Schedule, annual updates and discussions on default treatments and expectations for DVAs	Completed.
59	Provide confirmation that a distributor is allocating DVAs using an approved allocator. If proposing to allocate a DVA which the OEB has not established an allocator, proposed allocation based on cost driver must be provided with justification; indication of proposed billing determinants, including charge type for recovery purposes and included in cont. schedule	Exhibit 9 - Section 9.7.2 Proposed Rate Riders
60	Propose rate riders that dispose of the balances. If the distributor is proposing an alternative recovery period other than one year, explanation provided	Exhibit 9 - Section 9.7.2 Proposed Rate Riders. All disposed one year.
60	Provide support (e.g., explanations, calculations) on how each material Group 2 balance is determined. For utility-specific Group 2 accounts that are not material, provide a brief explanation of the account balance and the relevant accounting order	Exhibit 9 - Section 9.5 Group Two Account Analysis
<b>Disposition of Accounts 1588 and 1589</b>		
60	If a distributor has not implemented OEB's February 21, 2019 accounting guidance, indication that this is the case	N/A not the first filing for final disposition.
60	Indication of the year in which Account 1588 and Account 1589 balances were last approved for disposition, and whether the balances were approved on an interim or final basis. If the balances were last disposed on an interim basis, indicate the year in which balances were last disposed on a final basis	Exhibit 9 - Section 9.4.5 Account 1588 and 9.4.6 Account 1589.
60	If requesting final disposition of balances for the first time following implementation of the accounting guidance, confirmation that accounting guidance has been implemented fully effective January 1, 2019	N/A not the first filing for final disposition.
60 & 61	In order to request for final disposition of historical balances as part of the current application, confirmation that these balances have been considered in the context of the accounting guidance and provide a summary of the review performed. Discussion on the results of the review, any systemic issues noted, and whether any material adjustments to those balances have been recorded. Summary and description of each adjustment made to the historical balances provided	N/A not the first filing for final disposition.
61	GA Analysis Workform (in live Excel format) for each year that has not previously been approved by the OEB for disposition. If the distributor is adjusting the Account 1589 GA balance that was previously approved on an interim basis, the GA Analysis Workform must be completed from the year after the distributor last received final disposition for Account 1589	KN 2024_GA_Analysis_Workform_20230816 filed in Live Excel Format TB 2024_GA_Analysis_Workform_20230816 filed in Live Excel Format
61	As described in Note 5 in the GA Analysis Workform, reconciliation of any discrepancy between the actual and expected balance by quantifying differences (e.g. true-ups between estimated and actual costs and/or revenues). Any remaining unexplained discrepancy between the actual and expected balance that is greater than +/- 1% of the total annual IESO GA charges will be considered material and warrant further investigation.	Balances are less than 1%, no investigation required.
61	Completed reasonability test for the balance in Account 1588. The reasonability test is included in the GA Analysis Workform.	KN 2024_GA_Analysis_Workform_20230816 filed in Live Excel Format TB 2024_GA_Analysis_Workform_20230816 filed in Live Excel Format

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<b>Disposition of Account 1580, Sub-account CBR Class B Variance</b>		
61	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the CBR Accounting Guidance. Must be disposed over one year. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance - Refer to DVA Continuity Schedule Instructions for further details on the treatment of CBR related sub-accounts	Exhibit 9 - Section 9.4.2 - Account 1580.
<b>Disposition of Account 1595</b>		
62	Distributors are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year once, on a final basis	Exhibit 9 - Section 9.4.7 Account 1595 Table 9-16
62	Explanation for any material residual balances being proposed for disposition, including quantifying significant drivers of the residual balance	Exhibit 9 - Section 9.4.7 Account 1595. Balance in 1595 is Not material. \$(26,967) disposal requested.
<b>Disposition of Retail Service Charges Related Accounts</b>		
62 & 63	If there is a balance in 1518 or 1548, distributor must: - confirm variances are incremental costs of providing retail services - state whether Article 490 of APH has been followed; explanation if not followed	Exhibit 9 - Confirmed in Sections 9.5.2 Account 1518 and 9.5.6 Account 1548
63	If the balances in Account 1518, Account 1548, or Account 1508 Sub-account Retail Service Charges Incremental Revenue are material, the distributor must identify drivers for the balance(s) and provide schedule identifying all revenues and expenses listed by USoA that are incorporated into the variances	Exhibit 9 - Sections 9.5.2 and 9.5.6
63	The OEB established a new variance account for electricity distributors that no longer used the RCVAs. The balance in the account, as well as in Accounts 1518 and 1548, would be disposed to ratepayers in a future rate application, and the account subsequently closed. Distributors that have not yet done so in a COS application may forecast balances up to the end of the incentive rate-setting period and the OEB may consider disposing of the forecast amounts	Exhibit 9 - Sections 9.5.2 and 9.5.6
<b>Disposition of Account 1592, Sub-account CCA Changes</b>		
63 & 64	Calculations for accelerated CCA differences per year, based on actual capital additions. Calculations include: underpreciated capital cost continuity schedules for each year itemized by CCA class, calculated PILs/tax differences, grossed-up PILs/tax differences, other applicable information	Exhibit 9 - Section 9.5.9 Account 1592, Table 9-37
64	Confirmation that Account 1592 amounts related to ICM/ACM have been included in the account, if applicable	N/A
64	Reconciliation of these amounts to the amounts presented in Account 1592 sub-account CCA changes in the DVA continuity schedule	Exhibit 9 - Section 9.2.1 Reconciliation of Accounts.
64	If a distributor does not have a balance in this sub-account, the distributor must explain why	SNC has balance to dispose.
<b>Disposition of Account 1509 Impacts Arising from the COVID-19 Emergency</b>		
64 & 65	If requesting disposition of any amounts related to the COVID-19 Account, the following, at a minimum is to be provided: -Discussion regarding the interactions between the COVID-19 Account and other existing generic or utility-specific accounts, including a determination that there is no double-counting between multiple ratemaking mechanisms -Calculation showing that the distributor passes the ROE-based means tests, including limitations on recoveries when various ROE thresholds are reached, and that the appropriate recovery rates for each sub-account have been applied -Supporting calculations for the annual amounts recorded in each of the sub-accounts, including the methodology used to measure incremental costs and savings, as applicable - Discussion of causation, materiality, prudence of any amounts recorded in the sub-accounts, including all identified savings and cost reductions -Discussion of whether the distributor would be able to reasonably forecast any further entries in the account, up to the effective date of the new rates, so that the account may be disposed in its entirety in the current proceeding (and whether the distributor would be amenable to such an approach) -Statement confirming proposed discontinuation of the COVID-19 Account, effective the same date as the new rates. If this is not the case, supporting rationale provided	N/A
<b>Disposition of Account 1508, Sub-account Pole Attachment Revenue Variance</b>		
65	A table showing the calculation of the account balance, the annual balance broken down customer type, if applicable and: -the number of poles used in the calculation -the pole attachment charge incorporated in rates -the updated charge May also forecast the balance to the effective date of its new rates	Exhibit 9 - Section 9.5.1 Account 1508, Table 9-18.
<b>Disposition of Distributor-Specific Accounts</b>		
66	For any material, distributor-specific accounts requested for disposition (e.g., Account 1508 sub-accounts), supporting evidence showing how the annual balance is derived and relevant accounting order should be provided. For distributor-specific accounts requested for disposition that are not material, provide a brief explanation for the account balance and the relevant accounting order.	Exhibit 9 - Evidence by Account provided in Section 9.5 Group Two Account Analysis.
<b>Establishment of New Deferral and Variance Accounts</b>		
66 & 67	If new DVA - evidence provided which demonstrates that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order with description of the mechanics of the account, provide examples of general journal entries and the proposed account duration	Exhibit 9.5.1 - 1508- Merger Capital Policies Differences, created from direction in MAAD, Table 9-23. 1508 - Gain on Sale of Non-Depreciable Assets sold directed in COS EB-2016-0105.

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<b>Lost Revenue Adjustment Mechanism Variance Account</b>		
67	In preparing claims related to disposition of outstanding LRAMVA balances, distributors may seek to claim savings from Conservation First Framework (CFF) programs, and from programs they delivered through the Local Program Fund that was part of the Interim Framework. Distributors should provide sufficient supporting documentation on project savings to support their claim	LRAMVA disposed in IRM 2023 for both Zones. No request for disposal in this application.
<b>Disposition of LRAMVA</b>		
68	Disposition sought of all outstanding LRAMVA balances related to previously established LRAMVA thresholds	N/A
69	Current version of LRAMVA Work Form (Excel)	N/A
An application for lost revenues should include:		N/A
69	Final Verified Annual Reports if claiming lost revenues from savings from CDM programs delivered in 2017 or earlier	N/A
69	Participation and Cost reports and detailed project level savings in Excel format made available by the IESO	N/A
69	Other supporting evidence with an explanation and rationale should be provided to justify the eligibility any other savings from a program delivered by a distributor after April 15, 2019	N/A
69	Personal information and commercially sensitive information removed, or if required, filed in accordance with OEB's Rules of Practice and Procedure and Practice Direction on Confidential Filings	N/A
An application for lost revenues should also provide:		N/A
70	Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition	N/A
70	Statement confirming LRAMVA based on verified savings results supported by the distributors final Verified Annual Reports and Persistence Savings Report (both filed in Excel format)	N/A
70	Statement indicating that the distributor has relied on the most recent input assumptions available at the time of program evaluation	N/A
70	Summary table with principal and carrying charges by rate class and resulting rate riders	N/A
70	Statement confirming recovery period; rationale provided for disposing the balance in the LRAMVA if one or more classes does not generate significant rate riders	N/A
70	Details related to the approved CDM forecast savings from the last rebasing application	N/A
70	Statement explaining how rate class allocations for actual CDM savings were determined by class and program for each year	N/A
70	Statement confirming whether additional documentation was provided in support of projects that were not included in distributors final Verified Annual Reports and Participation and Cost Reports (Tab 8 of LRAMVA Work Form as applicable)	N/A
70 & 71	If not already filed in support of a previous LRAMVA application, provide Participation and Cost Reports and detailed project level savings files made available by the IESO and/or other supporting evidence to support the clearance of energy- and/or demand-related LRAMVA balances where final verified results from the IESO are not available - filed in Excel format	N/A
71	For a distributor's street lighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: explanation of the methodology to calculate street lighting savings, confirmation whether the street lighting projects received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings	N/A
For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:		N/A
71	Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application	N/A
71	Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed	N/A
71	Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings	N/A
71	Confirmation that the distributor has received reports from the participating municipality that validate the number and types of bulbs replaced or retrofitted through the IESO program	N/A
71	A table, in live Excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, types of bulb replaced or retrofitted, average demand per bulb)	N/A
For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information:		N/A
71	The third-party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate	N/A
72	Rationale for net-to-gross assumptions used	N/A
72	Breakdown of billed demand and detailed level calculations in live Excel format	N/A
For program savings up to December 31, 2022 for projects completed after April 15, 2019, a distributor should provide the following:		N/A
72	Related to CFF programs: explanation as to how savings have been estimated based on the available data (i.e., IESO's Participation and Cost Reports) and/or rationale to justify the eligibility of the program savings	N/A

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72	Related to programs delivered by a distributor through the Local Program Fund under the Interim CDM Framework: explanation and rationale to justify the eligibility of the additional program savings	N/A
<i>Continuing Use of the LRAMVA for New CDM Activities</i>		N/A
72	Indication of whether distributor is requesting the continued use of the LRAMVA for one or more activities related to distribution rate-funded CDM activities or LIP activities	N/A
72	If requesting access to, or use of, the LRAMVA for these activities, demonstration of need for the LRAMVA (or similar mechanism), the proposed LRAMVA threshold, how it intends to support the tracking of lost revenues, and the nature of the documentation that it proposes to provide at the time of LRAMVA disposition	N/A
72	Allocation of the CDM savings for both the LRAMVA and the load forecast provided by customer class and for both kWh and, as applicable to a customer class, kW. Document how CDM savings will be tracked and reported in order to account for differences between forecast revenue loss attributable to CDM activity embedded in rates and actual revenue loss due to the impacts of CDM programs	N/A
<i>Appendix A Cost of Eligible Investments for the Connection of Qualifying Generation Facilities</i>		N/A
Appendix A	If applicable, proposal to divide the costs of eligible investments between the distributor's ratepayers and all Ontario ratepayers per O.Reg. 330/09	N/A
Appendix A	Appendices 2-FA through 2-FC identifying all eligible investments for recovery	N/A
Appendix A	For distributors that are already receiving rate protection as a result of a previous application the new (current) cost of service application should include an update to include the actual costs incurred for the investments as well as a depreciation adjustment to calculate a new capital amount for input into Appendices 2-FA through 2-FC. This would generate a new up-to-date rate protection amount for the test year and beyond, which will be subject to the materiality threshold	N/A