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

BY EMAIL

March 26, 2024

Ms. Nancy Marconi
Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto, ON M4P 1E4
Registrar@oeb.ca

Dear Ms. Marconi:

Re: Ontario Energy Board (OEB) Staff Submission
Orangeville Hydro Ltd.
2024 Cost of Service Application
OEB File Number: EB-2023-0045

On March 25, 2024, OEB staff filed its submission in the above referenced proceeding, pursuant to Procedural Order No. 2.

OEB staff is filing a revised submission to correct the two typographical errors shown below:

Reference	Original	Revised
Issue 3.1, Page 4	a weighted long-term debt rate of $4.54%	a weighted long-term debt rate of 4.54%
Issue 6.1, Page 9	Group 2 DVAs debit balance of $140,890	Group 2 DVAs debit balance of $113,029

Please find attached the revised OEB staff submission which incorporates and identifies these two corrections.

Yours truly,

Narisa Jotiban
Digitally signed by Narisa Jotiban
Date: 2024.03.26 15:57:08 -04'00'

Narisa Jotiban
Senior Advisor – Electricity Distribution Rates

Encl.

cc: All parties in EB-2023-0045

ONTARIO ENERGY BOARD

OEB Staff Submission

Orangeville Hydro Ltd.

Cost of Service Application

EB-2023-0045

Updated: March 26, 2024

1. Introduction

This is OEB staff's submission on the settlement proposal filed by Orangeville Hydro Ltd. (Orangeville Hydro) related to its application for May 1, 2024 electricity distribution rates (Application). The settlement proposal represents a complete settlement on all issues on the OEB approved issues list.

The settlement proposal was arrived at during a settlement conference held from February 5, 2024 to February 6, 2024. The parties to the settlement proposal include Orangeville Hydro and all approved intervenors, namely: School Energy Coalition (SEC) and Vulnerable Energy Consumers Coalition (VECC) (collectively, the Parties). OEB staff attended the settlement conference; however, it is not a party to the settlement proposal.

If the settlement proposal is approved, a typical residential customer with a monthly consumption of 750 kWh would see a monthly distribution charge increase of $4.77 (3.6%).[1]

[1] Including taxes and the Ontario Electricity Rebate

2. Overview

OEB staff submits that the settlement proposal is in the public interest and the accompanying explanation and rationale is adequate to support the settlement proposal. OEB staff further submits that the settlement proposal would result in just and reasonable rates for the customers of Orangeville Hydro.

OEB staff's position was developed in consideration of the objectives of the *Renewed Regulatory Framework*[2] (RRF), the *Handbook for Utility Rate Applications*[3], applicable OEB policies, relevant OEB decisions, and the OEB's statutory obligations.

This submission provides reasons for OEB staff's position by commenting the issues as they appear on the OEB-approved issues list, as shown below.[4]

- Issue 1: Capital Spending and Rate Base
- Issue 2: Operating, Maintenance and Administration (OM&A)
- Issue 3: Cost of Capital, PILs, and Revenue Requirement
- Issue 4: Load Forecast
- Issue 5: Cost Allocation, Rate Design, and Other Charges
- Issue 6: Deferral and Variance Accounts
- Issue 7: Other

[2] Report of the Board – *Renewed Regulatory Framework for Electricity Distributors: A Performance-Based Approach*, October 18, 2012
[3] *Handbook for Utility Rate Applications*, October 13, 2016
[4] EB-2023-0045: OEB approved Issues List

3. OEB Staff Submissions on the Issues

The OEB-approved issues list included seven issues, each of which contains one or more sub-issues. OEB staff's submission is categorized in accordance with the approved issues list.

Issue 1: Capital Spending and Rate Base

1.1 Are the proposed capital expenditures and in-service additions appropriate?

OEB staff supports the proposed capital expenditures and in-service additions.

Orangeville Hydro's application requested a capital in-service additions budget for the 2024 Test Year of $3.0M. The Parties agreed to a reduction of $375k (12.7%) in the 2024 Test Year closing balance on an envelope basis in the categories of System Renewal, System Service, and General Plant. The resulting proposed in-service additions budget for the 2024 Test Year is $2.6M.[5]

OEB staff agrees with the pacing proposed by the Parties and further submits that the proposed in-service additions budget is sufficient for Orangeville Hydro to continue to operate its system reliably.

1.2 Are the proposed rate base and depreciation amounts appropriate?

OEB staff supports the proposed rate base and depreciation amounts which have been calculated in accordance with the agreements reached through the settlement process.

The proposed 2024 rate base is $26.6M, a $164k (0.6%) reduction from the amount included in the Application.[6] The adjustments agreed to by the Parties in the following areas contribute to the adjusted rate base: capital additions, depreciation, and allowance for working capital.

Issue 2: OM&A

2.1 Are the proposed OM&A expenditures appropriate?

OEB staff considers the agreement reached by the Parties with respect to 2024 OM&A expenses reasonable and appropriate.

Orangeville Hydro proposed total OM&A expenses of $4.2M for the 2024 Test Year in the Application, an increase of 30% (or 2.7% compounded annually) compared to the 2014 OEB-approved OM&A spending of $3.3M. In the Application, Orangeville Hydro stated that the OM&A cost increases since 2014 have been driven by inflation, labour costs (including wage adjustments and benefits), and contractor costs (including

[5] Settlement Proposal, pp. 13-14
[6] Ibid, Table 1.2B, p. 17

locates, IT and cyber security, GIS system, vegetation management, and customer portal).[7]

Through settlement, the Parties have agreed to a 2024 OM&A envelope reduction of $150k, resulting in $4.1M OM&A expenses, excluding property tax (Table 2.1B of the settlement proposal). The Parties also agreed that Orangeville Hydro will manage its OM&A budget as it sees fit and does not require adjustments to specific components of its overall OM&A expenditures.

The revised 2024 OM&A spending represents an increase of 26% (or 2.3% compounded annually) compared to the 2014 OEB-approved OM&A amount.

In considering Orangeville Hydro's cost efficiency performance, OEB staff notes that Orangeville Hydro improved from Cohort 3 (the third most efficient group) in 2014 to Cohort 2 (the second most efficient group) in 2019 and to Cohort 1 (the most efficient group) in 2022.[8]

OEB staff submits that the envelope reduction of $150k in OM&A is reasonable. OEB staff further submits that the settled OM&A envelope should ensure that Orangeville Hydro has sufficient resources to maintain a safe and reliable distribution system.

2.2 Is the proposed shared services cost allocation methodology and the quantum appropriate?

OEB staff supports the proposed shared services cost allocation methodology and quantum.

Issue 3: Cost of Capital, PILs, and Revenue Requirement

3.1 Is the proposed cost of capital (interest on debt, return on equity) and capital structure appropriate?

In the Application, the total actual long-term debt for 2024 is forecast at $16.1M, resulting in a weighted long-term debt rate of $4.54% and a weighted average cost of capital of 6.48%.[9]

In interrogatories, VECC stated that Orangeville Hydro is over-leveraged when comparing its actual long-term debt of $16.1M to the notional regulatory long-term debt of $15M (which is used for the rate setting purpose) and requested Orangeville Hydro to recalculate the 2024 total long-term debt and the 2024 weighted debt rate in Appendix 2-OB so that its actual long-term debt amount in 2024 is reduced by $1.1M to the same amount as the notional regulatory long-term debt of $15M.[10]

[7] Exhibit 4, pp. 7-1
[8] Empirical Research in Support of Incentive Rate-Setting: 2022 Benchmarking Update, July 2023
[9] Exhibit 5, Table 5-2 and Table 5-14
[10] 5-VECC-31 IRR

Through settlement, the notional long-term debt for 2024 was recalculated due to adjustments to the rate base,[11] resulting in a further reduction to $14.9M.[12] The Parties agreed to use the same approach suggested by VECC and calculate Orangeville Hydro's total debt and long-term debt rates based on the notional regulatory long-term debt of $14.9M for 2024.[13]

As a result, the weighted average cost of long-term debt was reduced from 4.54% in the Application to 4.49% in the settlement proposal, and the weighted average cost of capital was reduced from 6.48% in the Application to 6.45% in the settlement proposal.[14] OEB staff notes that the weighted long-term debt rate of 4.49% is lower than the OEB's 2024 deemed long-term debt rate of 4.58% for 2024, and the weighted average cost of capital of 6.45% is lower than the OEB's 2024 deemed weighted average cost of capital of 6.50%.[15]

OEB staff does not oppose to the agreed upon approach for the cost of capital calculations. The approach is similar to the agreed upon approach approved by the OEB in PUC Distribution Inc.'s 2023 Cost of Service proceeding.[16] Furthermore, OEB staff submits that reducing the actual long-term debt in 2024 to the notional long-term debt for the rate setting purpose results in a lower weighted average cost of long-term debt and a lower weighted average cost of capital, thus lowering distribution rates to be paid by ratepayers. OEB staff views that the agreed upon approach is in the public interest in the context of this settlement proposal.

OEB staff submits that the agreed upon cost of capital calculations in the settlement proposal have been appropriately determined in accordance with OEB policies and practices, including being based on the OEB's latest cost of capital parameters for 2024.[17]

As part of the agreements reached through the settlement process, the Parties have agreed on the use of the OEB approved deemed capital structure of 4% short term debt, 56% long term debt and 40% equity.

OEB staff submits that the agreed upon capital structure and updates to the cost of capital are appropriate.

3.2 Is the proposed PILs (or Tax) amount appropriate?

OEB staff has no concerns with the forecast PILs expense of $182k as agreed to by the

[11] Adjustments are shown in Table 1.2B of the Settlement Proposal.
[12] Settlement Proposal, Table 3.1B, p. 25
[13] Settlement Proposal, Tables 3.1A and 3.1B, pp. 24-25
[14] Ibid, Table 3.1B, p. 25
[15] OEB Letter – Cost of Capital Parameters, October 31, 2023
[16] Decision and Rate Order, EB-2022-0059, April 6, 2023
[17] OEB Letter – Cost of Capital Parameters, October 31, 2023

Parties.[18] OEB staff does not oppose the Parties' agreement related to the calculation of the PILs amount, including the recognition of accelerated capital cost allowance (CCA) in the 2024 Test Year. Additional details of Account 1592, Sub-account CCA Changes are discussed under Issue 6.1.

3.3 Is the proposed Other Revenue forecast appropriate?

OEB staff has no issues with the revised 2024 Test Year Other Revenue of $405k, an increase of $3k compared to $402k in the Application (Table 3.3A of the settlement proposal).

This adjustment reflects an increase of $3k in Other Operating revenue and a minimal decrease in Other Income or Deductions revenue.

3.4 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?

OEB staff agrees with parties that the impacts of any changes in accounting standards, policies, estimates and adjustments have been properly identified and recorded, and the rate-making treatment of these impacts is appropriate.

3.5 Is the proposed calculation of the Revenue Requirement appropriate?

OEB staff supports the proposed revenue requirement which has been calculated in accordance with the agreements reached through the settlement process.

Table 3.5A of the settlement proposal shows the change in revenue requirement between the Application, interrogatories, and the settlement proposal.

The Parties agreed to a service revenue requirement of $7.1M and a base revenue requirement of $6.7M. These values reflect a reduction in the 2024 Test Year capital and OM&A expenditures of $375k and $150k, respectively, comparatively to the Application. The values also reflect changes to revenue offsets, depreciation, cost of capital, working capital allowance, and PILs.

Issue 4: Load Forecast

4.1 Is the proposed load forecast methodologies and the resulting load forecasts appropriate?

OEB staff submits that the adjustment to extend the trend variable through the 2024 Test Year, and the resulting load forecast, are reasonable.

OEB staff supports the proposed consumption, demand and customer forecasts of 268

[18] Settlement Proposal, Table 3.2A, p. 27

GWh, 320 MW, and 16,263 respectively.[19] Relative to the Application, this reflects an increase of 5 GWh for consumption and 4 MW for demand. The proposed customer forecast decreases by 33 compared to the Application.

Issue 5: Cost Allocation, Rate Design, and Other Charges

5.1 Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios, appropriate?

The Parties agreed that the cost allocation proposed by Orangeville Hydro is appropriate.

Orangeville Hydro continued to rely on its previous load profiles, initially produced by Hydro One based on 2004 data in support of its 2006 Cost Allocation Information Filing. The Parties agreed that Orangeville Hydro would update its load profiles in its next rebasing application.[20]

OEB staff agrees that Orangeville Hydro should be required to update its load profiles at its next rebasing proceeding and should take any necessary steps now to ensure that it will be able to do so.

The proposed revenue-to-cost ratios for all rate classes except Sentinel Lighting rate class are within the OEB prescribed ranges. The existing revenue-to-cost ratio for Sentinel Lighting is 0.6701, while the prescribed range is 0.8 to 1.2.[21] Through settlement, the Parties agreed to phase in an upward adjustment to the revenue-to-cost ratio for the Sentinel Lighting rate class over three years as a rate mitigation measure (see Issue 5.6 for more detail). The revenue-to-cost ratio for the GS<50 kW rate class is proposed to decrease from 118.3% to 116.6% in a single year to offset the full increase to Sentinel Lighting. After this adjustment, GS<50 kW remains the rate class with the highest revenue-to-cost ratio.

OEB staff has no concerns with the cost allocation methodology as agreed to by the Parties, or with the resulting revenue-to-cost ratios.

5.2 Is the proposed rate design, including fixed/variable splits, appropriate?

Orangeville Hydro proposed to maintain the fixed/variable split for rate classes which results in the fixed charge being increased above the ceiling from the cost allocation model for GS<50 kW and GS>50 to 4,999 kW rate classes.

Through settlement, the Parties agreed that the fixed charge for GS<50 kW and GS>50 to 4,999 kW rate classes should be held at the existing charge which remains above the

[19] Appendix 2-IB
[20] Settlement Proposal, p. 35
[21] Ibid, Table 5.1A, p. 35

ceiling.[22]

In the context of this settlement, OEB staff has no issues with the proposed rate design, including the fixed/variable splits.

5.3 Are the proposed Retail Transmission Service Rates (RTSR) and Low Voltage (LV) Service Rates appropriate?

With respect to the calculation of LV rates, the Parties did not agree to the methodology used by Orangeville Hydro. However, for the purposes of settlement the Parties agreed to the forecast of LV costs and resulting LV rates.[23]

In the context of this settlement, OEB staff does not oppose the RTSR and LV rates as agreed to by the Parties.

5.4 Are the proposed loss factors appropriate?

OEB staff supports the proposed loss factors as shown in the settlement proposal.[24]

Through interrogatories, the proposed loss factor was reduced to 1.0491 from 1.0522 in the Application.[25]

5.5 Are the Specific Service Charges and Retail Service Charges appropriate?

OEB staff has no concerns with Orangeville Hydro's proposed Specific Service Charges and Retail Service charges.

5.6 Are rate mitigation proposals required and appropriate?

Rate mitigation proposals were required for the Sentinel Lighting rate class with the total bill impact of 23.99%[26] since the total bill increase is more than 10%.[27]

Through settlement, the agreed-upon rate mitigation proposals by the Parties are summarized below: [28]

- Increase the Sentinel Lighting revenue-to-cost ratio from 67.01% to the 80% floor over three years.
- Offset the increase in Sentinel revenue-to-cost ratio by a decrease to the GS<50 kW revenue-to-cost ratio. The full decrease is applied in the test year, leading to a shortfall in revenue in 2024 and 2025, which will be absorbed by Orangeville

[22] Settlement Proposal, p. 37
[23] Ibid, pp. 39-40
[24] Ibid, p. 41
[25] Exhibit 8, Table 8-17, p. 18
[26] Settlement Proposal, p. 43
[27] Chapter 2 Filing Requirements For Electricity Distribution Rate Applications - 2023 Edition for 2024 Rate Applications, December 15, 2022, p.57
[28] Settlement Proposal, p. 43

Hydro.

- Dispose of the Rate Rider for Group 2 accounts for the Sentinel Lighting rate class only over 3 years, with a sunset date of April 30, 2027.

The resultant bill impacts for the Sentinel Lighting rate class for the rates effective May 1, 2024, May 1, 2025 and May 1, 2026 will be 11.43%, 3.04% and 2.97% respectively, in addition to any rate adjustments in future IRM proceedings for 2025 and 2026 rates.[29]

OEB staff does not object to the agreed upon rate mitigation proposals but notes that the bill impacts for Sentinel Lighting rate class for 2025 and 2026 will be higher than the percentages stated above when factoring in inflation adjustments for the 2025 IRM and 2026 IRM applications.

OEB staff considers the combined resultant bill impacts of the proposed revenue requirement (see Issue 3.5) and the proposed mitigation to be reasonable. Overall, the settlement proposal results in bill impacts (with mitigation for Sentinel Lighting rate class) range between 1.2% and 11.4%. For residential and GS<50kW rate classes, the monthly bill impacts including taxes and rebates are 3.6% and 1.2% respectively on a total bill basis.[30]

Issue 6: Deferral and Variance Accounts

6.1 Are the proposals for deferral and variance accounts, including the balances in the existing accounts and their disposition, requests for new accounts, requests for discontinuation of accounts, and the continuation of existing accounts, appropriate?

Overall, OEB staff submits that the proposal for disposition of the Group 1 and Group 2 accounts, requests for new accounts, requests for discontinuation of accounts, and the continuation of existing accounts, are appropriate. [31]

The Parties agreed to the disposition of the following DVA balances as of December 31, 2022 and forecasted interest through to April 30, 2024, over a one-year disposition period, with the exception of the Sentinel Lighting rate class (see Issue 5.6).

- Group 1 DVAs debit balance of $1,636,655 excluding Account 1589
- Group 2 DVAs debit balance of $~~140,890~~113,029[32]

Through settlement, the Parties agreed to the following:

- The balances in Account 1508 Other Regulatory Assets – Sub-account Energy

[29] Settlement Proposal, p. 43
[30] Ibid, Table C, p. 8
[31] Ibid, pp. 45-53
[32] Ibid, Table 6.1B, pp. 46-47

East Consultation Costs and Account 1548 – Retail Cost Variance Account – STR will not be disposed of since they do not meet the applicable materiality threshold.[33]

- Disposition of Account 1508 – Pole Attachment Revenue Calculation with a credit balance of $221,676 including interest until the end of April 30, 2024 and to discontinue the account following the disposition.[34]
- Reduce the debit amount requested in Account 1508 – Other Regulatory Assets– Sub-account OEB Cost Assessment Variance from $158,189 including interest to $58,437 including actual interest.[35]
- Derivation of Group 2 account rate rider for GS<50 kW rate class will use the number of customers instead of kWh consumption since the original rate rider calculated based on kWh consumption produced a $0.0000 volumetric rate rider.[36]

Account 1508 – Other Regulatory Assets, Sub-Account Locates Variance Account

On October 31, 2023 the OEB established a generic deferral and variance account that may be used by licensed, rate-regulated electricity distributors to record the variance between locate costs resulting from Bill 93 (the *Getting Ontario Connected Act, 2022*, referred to below as GOCA) and the approved cost included in base rates.[37]

In lieu of using the generic GOCA variance account, the Parties agreed that Orangeville Hydro shall establish Account 1508 – Other Regulatory Assets, Sub-Account Locates Variance Account to address the issue of incremental costs of locates that may be incurred by Orangeville Hydro in its incentive rate period.[38]

The variance account includes a deadband where no entries shall be made to the Locates Variance Account between $94,000 and $114,000, which represents +/- $10,000 of Orangeville Hydro's average annual cost of $104,000 for the locates from 2014 to 2022.[39] OEB staff notes that the annual locates cost of $104,000 has been embedded in Orangeville Hydro's OM&A forecast. Appendix G of the settlement proposal provides details on the draft Accounting Order for this Locates Variance Account.

The Decision and Order issued for the GOCA variance account (GOCA Decision) states that "the account is not available for utilities that have reflected Bill 93 in their most recent rebasing applications". It appears that Orangeville Hydro would be eligible to establish the GOCA variance account because Orangeville Hydro does not yet have an

33 Settlement Proposal, p. 45
34 Ibid
35 Ibid
36 Ibid
37 Decision and Order, EB-2023-0143, October 31, 2023
38 Settlement Proposal, p. 45
39 Ibid

estimate of incremental locates costs that will arise in the rebasing period given that the GOCA has been implemented for less than one year.[40]

OEB staff agrees that a locates variance account is appropriate in this proceeding. Furthermore, OEB staff does not take issue regarding the proposed Locates Variance Account in the context of this settlement proposal because the agreed-upon approach to record the amount in the Locates Variance Account in general aligns with the intent of the generic GOCA variance account; and because the symmetrical nature of the account means that should Orangeville Hydro spend less than the forecasted amount (subject to the deadband), the difference will accrue to rate payers. OEB staff therefore agrees that the establishment of the proposed account is in the public interest.

OEB staff notes that the generic variance account would have been equally appropriate. In the context of Orangeville Hydro's settlement, the deadband is acceptable while providing a reasonable buffer to accommodate fluctuations in costs from the unknown variables.

OEB staff submits that the Locates Variance Account should be closed upon disposition of the balance in Orangeville Hydro's next rebasing application because, with five years' experience, the utility should be able to forecast, more accurately, the impacts of Bill 93 and any such variances should be handled like variances in any other operating program.

Account 1592 – PILs and Tax Variances, Sub-account CCA Changes

Bill C-97 introduced the Accelerated Investment Incentive Program (AIIP), which provides for a first-year increase in CCA deductions on eligible capital assets acquired after November 20, 2018. The AIIP is expected to be phased out starting in 2024 and fully phased out in 2028. In its July 25, 2019 letter entitled *Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance*, the OEB provided accounting direction on the treatment of the impacts from accelerated CCA resulting from the AIIP.[41] The OEB established a separate sub-account, Account 1592 – PILs and Tax Variances, Sub-account CCA Changes to track the impact of any differences that result from the CCA change to the tax rate or rules that were used to determine the tax amount that underpins rates. The credit balance of $141,100 in sub-account CCA Changes of Account 1592 represents the full revenue requirement impact of the application of accelerated CCA as of December 31, 2022, including interest to April 30, 2024.

Orangeville Hydro provided a forecast balance for Account 1592, Sub-account CCA

[40] According to the Decision and Order (EB-2023-0143), the OEB set an effective date of April 1, 2023 for the establishment of the GOCA variance account.
[41] OEB letter, Accounting Direction Regarding Bill C-97 and Other Changes in Regulatory or Legislated Tax Rules for Capital Cost Allowance, July 25, 2019

Changes up to December 31, 2023 in this proceeding,[42] which shows a credit balance of $15,553 for 2023. The total credit balance for this sub-account based on December 31, 2022 audited results and forecasted results for 2023 including interest to April 30, 2024 is $156,937.

OEB staff notes that, typically, audited balances are disposed,[43] but there are exceptions to this requirement. For example, in the disposition of Account 1592, Sub-account CCA Changes, the OEB may consider disposing forecasted amounts up to the effective date of rebased rates.[44] OEB staff observes that there may be regulatory efficiencies to be gained, among them, the disposition of a non-material credit amount for 2023, and less risk of intergenerational inequity by disposing of the forecasted 2023 principal balances for Account 1592, Sub-account CCA Changes in the current proceeding rather than in Orangeville Hydro's next cost of service proceeding (which is expected for 2029 rates). OEB staff have supported such agreements in the past.[45] However, OEB staff submits that the disposition of Account 1592, Sub-account CCA Changes audited 2022 year-end balance, as set out in the settlement proposal, is appropriate.

Issue 7: Other

7.1 Is the proposed effective date appropriate?

OEB staff supports the settlement proposal with respect to Orangeville Hydro's requested effective date of May 1, 2024.

7.2 Has the applicant responded appropriately to all relevant OEB directions from previous proceedings?

OEB staff supports the Parties' view that Orangeville Hydro has responded appropriately to all previous OEB directions.

~All of which is respectfully submitted~

---

42 IRR 9-SEC-27
43 Section 2.9, Chapter 2 Filing Requirements For Electricity Distribution Rate Applications – 2023 Edition for 2024 Rate Applications, December 15, 2022 indicates that explanations are required if the account balances in the continuity schedule differ from the account balances in the trial balance reported through the Electricity RRR and documented in the distributor's audited financial statements
44 Section 2.9, Chapter 2 Filing Requirements For Electricity Distribution Rate Applications - 2023 Edition for 2024 Rate Applications, December 15, 2022
45 OEB Staff Submission, Kingston Hydro Cost of Service, EB-2022-0044
OEB Staff Submission, PUC Distribution Cost of Service, EB-2022-0059