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

Ontario

BY E-MAIL

July 10, 2025

Ritchie Murray
Acting Registrar
Ontario Energy Board
2300 Yonge Street, 27th Floor
Toronto ON M4P 1E4

Dear Mr. Murray:

Re: Oshawa PUC Networks Inc. (Oshawa PUC Networks)
2026 Cost of Service Rate Application
Ontario Energy Board (OEB) File Number: EB-2025-0014

In accordance with Procedural Order No. 2, please find attached the consolidated interrogatories of OEB staff and the intervenors with respect to the above-noted matter.

These consolidated interrogatories are jointly filed on behalf of the Association of Major Power Consumers in Ontario (AMPCO), the Coalition of Concerned Manufacturers and Businesses of Canada (CCMBC), Consumers Council of Canada (CCC), Distributed Resource Coalition (DRC), Pollution Probe (PP), School Energy Coalition (SEC), Vulnerable Energy Consumers Coalition (VECC), and OEB staff.

While the consolidated interrogatories are filed on behalf of the above-listed intervenors and OEB staff, this should not be taken to mean that all intervenors/OEB staff agree with each and every question that is attached.

Any questions relating to this letter should be directed to Tyler Davids at tyler.davids@oeb.ca or at 416-440-7704. The OEB's toll-free number is 1-888-632-6273.

Yours truly,

Tyler Davids

Digitally signed by Tyler Davids
Date: 2025.07.10 15:23:36 -04'00'

Tyler Davids
Advisor, Electricity Distribution Rates I

cc: All parties to EB-2025-0014

OEB Staff & Intervenor Interrogatories
2026 Electricity Distribution Rates Application
Oshawa PUC Networks Inc. (Oshawa PUC Networks)
EB-2025-0014
July 10, 2025

Please note, Oshawa PUC Networks is responsible for ensuring that all documents it files with the OEB, including responses to OEB staff interrogatories and any other supporting documentation, do not include personal information (as that phrase is defined in the *Freedom of Information and Protection of Privacy Act*), unless filed in accordance with rule 9A of the OEB's *Rules of Practice and Procedure*.

Exhibit 1 – Administration

1-Staff/VECC-1

Question(s):

a) Upon completing all interrogatory responses, please provide an updated RRWF in working Microsoft Excel format with any corrections or adjustments that the Applicant wishes to make to the amounts in the populated version of the RRWF filed in the initial applications. Entries for changes and adjustments should be included in the middle column on sheet 3 Data_Input_Sheet. Sheets 10 (Load Forecast), 11 (Cost Allocation), and 13 (Rate Design) should be updated, as necessary. Please include documentation of the corrections and adjustments, such as a reference to an interrogatory response or an explanatory note. Such notes should be documented on Sheet 14 Tracking Sheet and may also be included on other sheets in the RRWF to assist understanding of changes.

   In addition, please file an updated set of models that reflects the interrogatory responses. Please ensure the models used are the latest available models on the OEB's 2026 Electricity Distributor Rate Applications webpage.

b) Please add the effective date to the first tab of the Tariff Schedule and Bill Impact model. Please ensure to press update on the final tab of the model before submitting any changes. Also, ensure the effective date is transcribed on the Final Tariff tab.

1-Staff/VECC-2

Question(s):

a) Following publication of the Notice of Application, the OEB received several letters of comment. Section 2.1.7 of the Filing Requirements states that distributors will be expected to file with the OEB their response to the matters

raised within any letters of comment sent to the OEB related to the distributor's application. If the applicant has not received a copy of the letters or comments, they may be accessed from the public record for this proceeding.

Please file a response to the matters raised in the letters of comment referenced above. Going forward, please ensure that responses to any matters raised in subsequent comments or letter are filed in this proceeding. All responses must be filed before the argument (submission) phase of this proceeding.

1-Staff/CCC/CCMBC-3
Ref. 1: Exhibit 1, p.84, Table 1-26
Ref. 2: Exhibit 1, p.90, Table 1-37

Question(s):

a) Why are O&M costs per pole ($18 in 2019-2023 and $51 in 2026) increasing so significantly compared to the industry average ($11 in 2019-2023)?
b) What opportunities has Oshawa PUC Networks explored to lower pole costs? Has Oshawa PUC Networks explored voltage conversion opportunities so that poles are not carrying both 13.8kV and 44kV lines?
c) Please provide an update to the 2025 Forecast APB results (in Table 1-37 at Exhibit 1, Page 90) using the most up-to-date information available.

1-Staff/CCMBC-4
Ref. 1: Exhibit 1, p.84, Table 1-26
Ref. 2: Exhibit 1, p.90, Table 1-37

Question(s):

a) Is the Municipal Substation Switchgear Replacement Program the main driver for the increase in station capital expenditure unit costs? Are there other drivers for the increased unit costs?
b) Is the Metering – Meter Replacement Program that has shifted scope in 2026 the main driver for the increase in meter capital expenditure unit costs? Are there other drivers for the increased unit costs?
c) What opportunities has Oshawa PUC Networks explored to lower unit costs for these two metrics?

1-CCC/CCMBC/VECC-5
Ref. 1: Exhibit 1, p.102, Table 1-44

Question(s):

a) Please provide an update to the 2025 OM&A per customer (in Table 1-44 at Exhibit 1, Page 102) using the most up-to-date information available.

1-Staff/CCMBC-6
Ref. 1: Exhibit 1, p.119

Question(s):

a) Has Oshawa PUC Networks explored collaboration opportunities with surrounding utilities such as Hydro One Networks Inc. or Elexicon Energy Inc., such as seeking bulk discount rates on asset purchases, or shared employee time allocation?

1-SEC/Staff/CCMBC-7
Ref. 1: Exhibit 1, p.8, 9

Question(s):

With respect to the fact that "the entire senior management team at Oshawa PUC Networks has turned over since the last Cost of Service rate filing":

a) Please provide an explanation for the complete change in the senior management team.
b) Please file any presentations, plans, strategic memoranda, or other documents describing the initial plan for the modernization of the Applicant's system, and/or the connection, if any, between that plan and the management turnover.
c) Please provide any analysis showing the "savings and future benefits" that were planned as a result of the modernization strategy.

1-SEC/Staff/PP/CCMBC-8
Ref. 1: Exhibit 1, p.10

Question(s):

a) Please provide details of all costs (capital or operating) included in the Test Year revenue requirement relating to the ERP system that is planned to be operational in 2027.
b) Does Oshawa PUC Networks have any update on what approach it will take for the ERP upgrade project (cloud based or on-premise solution) and why?
c) Please confirm whether the ERP system cloud-based solution will be subscription based (software-as-a-service) or purchased outright. If subscription based, will the initial $500k expenditure in 2027 by capitalized or expensed and why?

1-SEC/Staff/CCC/PP/CCMBC/VECC-9
Ref. 1: Exhibit 1, p.10
Ref. 2: Exhibit 2, p.53, 141

Question(s):

a) Please provide all business cases, budgets, estimates, forecasts, presentations, plans, memoranda, or other documents relating to the "new operational & administrative building in the North of its service territory", or to the land purchase for that purpose.
b) The facilities administrative budget is $871k in 2026. What are the estimated quantitative administrative expense savings as a result of the expected new facility (for example, savings from rent)? If quantitative estimates cannot be provided, what qualitative savings are expected? Given that Oshawa PUC Networks plans to file an ICM for the new facility, is it fair to say that Oshawa PUC Networks would not require $871k annually for the facilities administrative budget over the entire IRM period?
c) Please explain why Oshawa PUC Networks believes facilities capital expenditures will increase in 2025-2030 to $100k, given the expenditure was $25k in 2024 and given that Oshawa PUC Networks is preparing to relocate to a new facility in the coming years.
d) Please confirm that the timing of the ICM request is expected to be in Oshawa PUC Networks' 2027 IRM application.
e) Please advise whether the planned ICM request will occur after Oshawa PUC Networks has already invested significantly in its new administrative and operational facility.
f) Please discuss what options Oshawa PUC Networks had considered before it purchased land for its new administrative and operational facility (e.g., new lease, purchase of an existing building, etc.).
g) Please provide any benchmarking analysis completed for the proposed new administrative and operational facility relative to other recent similar facilities constructed by other LDCs.
h) Please provide an estimate of the annual revenue requirement impact of the new administrative and operational facility and the related distribution bill impact for all rate classes after the asset is placed in service.
i) Please confirm that the large CWIP balance that was accrued in 2024, as shown in Appendix 2-AB, is related to the land purchased for Oshawa PUC Networks' proposed new administrative and operational facilities. Please provide the value of the land purchased as reflected in the CWIP balance and discuss the assets the constitute the remaining balance in CWIP in 2025 and 2026.

1-SEC/CCMBC-10
Ref. 1: Exhibit 1, p.18

Question(s):

a) Please restate the table on this page replacing 2021 OEB Approved with 2021 Actuals.

1-SEC/PP-11
Ref. 1: Exhibit 1, p.24

Question(s):

a) Please provide a summary of all changes that will be required to forecast investments in system infrastructure currently in the Application to comply with the OEB's recently announced changes to the Distribution System Code to implement the Cost Allocation Model (CAM). Without limiting the generality of the question, please estimate the increase in customer contributions, if any, expected for each year of the DSP as a result of the CAM.

1-SEC/CCMBC/VECC-12
Ref. 1: Exhibit 1, p.26

Question(s):

a) Please restate Table 1-7 to include all capital investments related to the new operational and administrative building, including but not limited to land, buildings, improvements, furniture, equipment, and intangibles. Please use the most recent estimates of the costs of those items, and provide the source of those estimates.

1-SEC-13
Ref. 1: Exhibit 1, p.28
Ref. 2: Exhibit 4, p.8

Question(s):

Please confirm that:

a) The Applicant is proposing OM&A spending in the Test Year that is $8,971,817 (67.5%) higher than the OM&A spending actually required to operate the utility in 2021.
b) This equates to a compound annual growth rate of 10.9% per year over the five-year period.

1-SEC/Staff/CCMBC-14
Ref. 1: Exhibit 1, pp.29-30
Ref. 2: Exhibit 4, pp.41-42

Question(s):

a) Please provide a breakdown of the $1,850,984 increase in subcontract services between affiliates and arms-length third parties and, for the affiliates, provide a list of the affiliates driving those cost increases, the amounts of their increases, and the rationale for the increase. For each affiliate providing subcontractor services, please provide details of the procurement process, including any competitive process involved.
b) In reference 2, Oshawa PUC Networks noted that it added a meter service provider in 2022 as the expertise no longer existed in the Organization. Why has Oshawa PUC Networks been unable to bring this role in-house and what benefit has Oshawa PUC Networks seen from outsourcing this work?

1-SEC/Staff/CCMBC-15
Ref. 1: Exhibit 1, p.42
Ref. 2: EB-2025-0014 Exhibit 2 – Rate Base, Distribution System Plan, Appendix A – "NWS-Business Case", pp.11–15
Ref 3: EB-2024-0118. Non-Wire Solutions Guidelines for Electricity Distributors, p.8.

Question(s):

a) Please provide details of the DSO project, including details of the NRCan funding.
b) Please provide details of any potential overlap or shared use of resources between the NRCan-funded DSO initiative and the proposed Northwood Business Park and Thornton Transit Electrification Embedded Low Carbon Smart Grids project.
c) Please describe how Oshawa PUC Networks proposes to disseminate lessons learned from the four NWS projects to the wider electricity distribution sector. Specifically:
    a. How might each of the NWS projects be scaled to meet distribution system needs in the short- and/or long-term?
    b. Describe whether additional costs may be incurred to enable this sector-wide learning.

1-SEC/Staff/CCMBC/VECC-16

Ref. 1: Exhibit 1, p.44
Ref. 2: Chapter 2 Appendices 2-JB

Question(s):

a) Please provide a copy of the current lease or leases between the Applicant and the City of Oshawa, including all amendments thereto or related side documents (such as notices with future impact).
b) Why is rent increasing by $63k in 2026 given smaller increases in previous years.
c) How is the rent budget expected to be affected by purchase of the new administration building?
d) Please indicate when the lease was last renegotiated and identify any substantive changes to the terms of the lease at that time.

1-SEC-17
Ref. 1: Exhibit 1, pp.44-45

Question(s):

a) Please provide the most recent financial statements (including audited FS) for:
    a. Oshawa Power and Utilities Corporation
    b. Oshawa PUC Energy Services Inc.
    c. Oshawa PUC Services Inc.
    d. 2252112 Ontario Inc.
    e. 2720665 Ontario Inc.
    f. 2825909 Ontario Inc.
    g. 2825407 Ontario inc.
    h. Any other affiliated corporation or other entity (such as a partnership) that has business dealings with, or provides services to or receives services from, the Applicant)

1-SEC-18
Ref. 1: Exhibit 1, p.47

Question(s):

a) Please provide a copy of the most recent Shareholder Declaration, including all amendments to that declaration.

1-VECC-19
Ref. 1 Exhibit 1, page 60
Ref. 2 Exhibit 1, Attachment 1-8

Question(s)

a) Please provide the number of customer accounts that were e-billed at year-end 2024.
b) In 2025 what is the typical proportion of customer account payments by payment methods (e.g. online, mail in cheque, in-person payment, credit card).
c) Does Oshawa PUC Networks accept credit card payments. If yes, please explain whether this is done through a third-party provider (i.e. other than the credit card issuer and Oshawa PUC Networks) and what the cost of this service is per payment.

1-SEC/VECC-20
Ref. 1: Exhibit 1, pp.77-79

Question(s):

a) For each of tables 1-21 to 1-23, please update to include 2024.

1-VECC-21
Ref. 1: Exhibit 1, pg. 72

Question(s):

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

1-VECC-22
Ref. 1: Exhibit 1, pg. 72

Question(s):

a) What are the ten most frequent reasons for live agent phone interactions/transactions? Please provide a list, in the order of frequency and, if available, the number of such transactions in each of the years 2014 through 2024.
b) What are the most common complaints of customers registered either through on-line or agent calls?

1-SEC/VECC23
Ref. 1: Exhibit 1, pp.84-89

Question(s):

a) For each of tables 1-27 to 1-36, please update to include 2024 actuals, 2025 forecast, and 2026 proposed.
b) Please update Tables 1-41 and 1-42 to show 2024 actuals.

1-SEC-24
Ref. 1: Exhibit 1, p.69
Ref. 2: Exhibit 1, pp.101-102
Ref. 3: Exhibit 6, p.9

Question(s):
With respect to the Applicant's "superior cost performance", and the following tables of distribution charges for the Applicant compared to the similar-sized LDCs selected by Oshawa PUC Networks and the Other Cohort II LDCs identified by Oshawa PUC Networks:

Comparison to Similar-Sized LDCs

Utility	2015	2025	Increase
PUC Distribution Inc.	7785.24	13445.88	72.7%
Lakeland Power Distribution Ltd.	7033.44	6357.48	-9.6%
Bluewater Power Distribution Corporation	6837.24	8918.76	30.4%
Greater Sudbury Hydro Inc.	6779.40	9633.84	42.1%
Niagara Peninsula Energy Inc.	4689.48	7683.96	63.9%
Synergy North Corporation	4742.40	9229.44	94.6%
Newmarket-Tay Power Distribution	7271.88	7793.88	7.2%
Oakville Hydro Electricity Distribution	6741.24	8847.96	31.3%
Essex Powerlines Corporation	4172.64	5050.80	21.0%
Milton Hydro Distribution Inc.	4317.60	6749.16	56.3%
Entegrus Powerlines Inc.	5801.76	8308.32	43.2%
Oshawa PUC Networks Inc.	6029.76	8416.44	39.6%
Averages	**6016.84**	**8369.66**	**39.1%**

Comparison to Other Cohort II LDCs

Utility	2015	2025	Increase
Fort Frances Power Corporation	5494.44	6927.96	26.1%
Hydro 2000 Inc.	1640.76	4241.88	158.5%
Rideau St. Lawrence Distribution Inc.	6855.00	8057.28	17.5%
Lakeland Power Distribution Ltd.	7033.44	6357.48	-9.6%
Centre Wellington Hydro Ltd.	7734.24	8847.96	14.4%
Niagara Peninsula Energy Inc.	4689.48	7683.96	63.9%
Tillsonburg Hydro Inc.	3156.48	6264.24	98.5%
Niagara-on-the-Lake Hydro Inc.	6286.56	7216.92	14.8%
Burlington Hydro Inc.	3673.32	6003.12	63.4%
EPCOR Electricity Distribution Ontario	4965.48	11320.20	128.0%
Newmarket-Tay Power Distribution	7271.88	7793.88	7.2%
Kingston Hydro Corporation	5756.76	7145.76	24.1%
GrandBridge Energy Inc.	5843.52	9632.40	64.8%
Westario Power Inc.	5239.80	8668.80	65.4%
Oshawa PUC Networks Inc.	6029.76	8416.44	39.6%
Averages	**5444.73**	**7638.55**	**40.3%**

a) Please confirm that the tables accurately reflect the total annual distribution charge (including Group 2 accounts) for a GS>50 kW customer with 100 kW

monthly demand, (such as a typical school) for each of the utilities listed. (An Excel spreadsheet with the calculations is attached.)

b) Please provide similar tables for a typical residential and GS<50kW customer, together with the Excel spreadsheets used to calculate those comparisons and create those tables.
c) Please reconcile the idea of "superior cost performance" with the fact that:
    a. Relative to the similar-sized LDCs, the total costs charged to those typical GS>50kW customers were approximately the same as the average of the peer group in both 2015 and 2025, and in 2025 are lower than five of the peers and higher than six of the peers, making Oshawa PUC Networks slightly above the median for the peer group at the present time.
    b. It is reasonable to expect the Applicant's charges for those customers to be substantially higher than the peer group in 2026 if the current Application is approved.
    c. Relative to the other Cohort II LDCs, the total costs charged to those typical GS>50kW customers were 10.7% higher than the average of the peer group in 2015 and 10.2% higher than the average of the peer group in 2025, and in 2025 are lower than four of the peers and higher than seven of the peers, making Oshawa PUC Networks well above the median for the peer group at the present time.
    d. It is reasonable to expect the Applicant's charges for those customers to be substantially higher than the peer group in 2026 if the current Application is approved.
d) Please confirm that, during the period 2015-2025 when Oshawa PUC Networks increased its charges to customers such as schools by almost 40%, the CPI All Items Ontario increased by under 30%.

1-SEC/CCMBC-25
Ref. 1: Exhibit 1, p.114

Question(s):

a) Please provide a copy of the "review of past innovation projects" referred to.
b) Please provide copies of the last three "monthly opportunity scans" referred to.

1-SEC-26
Ref. 1: Exhibit 1, p.118

Question(s):

a) Please provide copies of all agreements, MOUs, letters of intent, or similar documents between Lakefront Utilities and the Applicant or any of its affiliates.

1-SEC/PP-27
Ref. 1: Exhibit 1, Attachment 1-2, p.03

Question(s):

a) Please provide a copy of the document “2025-2030 Strategic Direction for the Oshawa PUC Networks Group of Companies”.

1-SEC-28
Ref. 1: Exhibit 1, Attachment 1-2, p.08

Question(s):

a) Please provide details of the “several priorities that focus on electrification and the deployment of new technologies”.

1-SEC-29
Ref. 1: Exhibit 1, Attachment 1-3, p.06

Question(s):

a) Please explain why the new financial strategy is scheduled for the year after major capital spending on the building and the IT systems, rather than part of the preparation for that spending.

1-PP-30
Ref. 1: Ontario’s Energy for Generations plan (Energy for Generations | ontario.ca)

Preamble:
The above-noted major policy document was recently released by the Province of Ontario following Oshawa PUC Networks’ filing of its application.

Question(s):

a) What policy issues in the Energy for Generations plan are incremental to what Oshawa PUC Networks considered in development of its application?
b) Please explain how Oshawa PUC Networks intends to integrate the new policy directions over the rate term.
c) Please indicate what the increased focus on DERs could mean to the Oshawa PUC Networks’ Distribution System Plan and related activities over the rate term and out to 2030 per the timelines covered by the Oshawa PUC Networks DSP.

d) What additional performance metrics may be required to assess Oshawa PUC Networks' progress against any of the new items (including DERs) in the Provincial Energy for Generations plan?

1-PP-31
Ref. 1: Exhibit 1 – Administration
Ref. 2: June 11, 2025 Directive to the OEB (OC-802-2025.pdf) and Directive to IESO (https://www.ieso.ca/-/media/Files/IESO/Document-Library/corporate/ministerial-directives/Directive-from-the-Minister-of-Energy-and-Mines-20250612-IEP.pdf)

Preamble:
The above-noted Directives were issued to the OEB and IESO following Oshawa PUC Networks filing its application. Items in the directives occur over the next year and/or within the timeframe of the Oshawa PUC Networks application, Strategy and DSP.

Question(s):
a) What policy or operational issues outlined in the Directives are incremental to what Oshawa PUC Networks considered in development of application and what is required over the plan term?
b) Please explain how Oshawa PUC Networks intends to participate in and implement related actions in the relevant initiatives outline in the Directives.
c) Please explain how Oshawa PUC Networks ensured that (current and future) local DERs are included in the Regional Planning process that Oshawa PUC Networks participates in and how those resources are netted out of the demand forecasts to ensure that wires solutions are not over-estimated.

1-PP/DRC-32
Ref. 1: Ontario Ministry of Energy and Electrification's Cost Effective Energy Pathways Study for Ontario (Cost Effective Energy Pathways Study for Ontario)

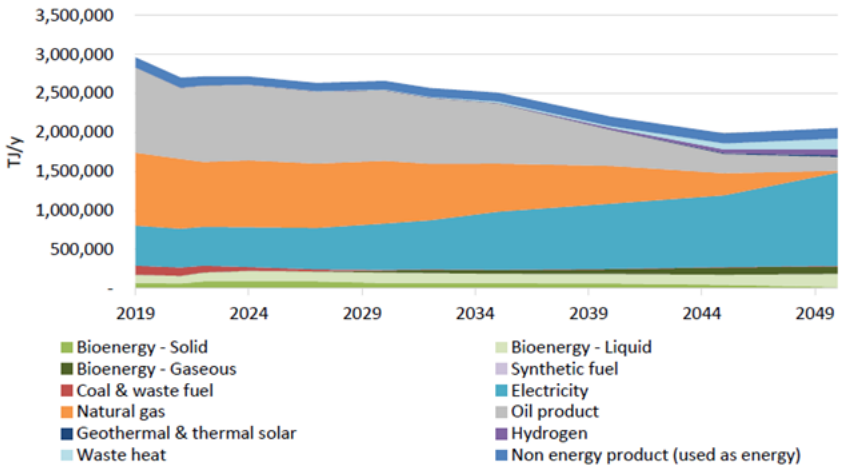

Figure ES-1. Final energy consumption (TJ/y) by fuel type from 2019 to 2050 for the NZ50 IP

Question(s):

a) Does Oshawa PUC Networks believe that the Provincial energy Pathway outlined above is reflective of the Energy Transition and planned trajectory for Oshawa PUC Networks' service territory? If not, why not.

b) What policy or operational issues outlined in the Provincial Pathways Study are incremental to what Oshawa PUC Networks is able to accommodate based on the application and plan filed?

c) Does Oshawa PUC Networks' application and plan enable the pathway to net zero by 2050 as outlined in the Provincial Pathways Study noted above? If not, please explain what the variances are and what changes would need to occur to ensure that Oshawa PUC Networks is able to deliver over the rate plan term in a manner that aligns with net zero by 2050.Please discuss how the outcomes and priorities of customers have changed compared to historical equivalents and discuss any trend lines in customer priorities related to the energy transition and the City of Oshawa's 2050 net zero target. As part of your answer please discuss any work done by the Oshawa PUC Networks on the substantive knowledge of customers and their understanding of the energy transition.

d) Please outline Oshawa PUC Networks' emissions reduction targets for the rate period, if any.

1-PP-33
Ref. 1: Exhibit 1 – Administration, p. 25

Preamble:
Enhanced Asset Condition Assessment: Oshawa PUC Networks has improved its asset condition assessment methodology, moving away from a reliance on service age as a primary criterion. Instead, a more comprehensive, multi-faceted Health Index formulation has been adopted, leading to more accurate condition assessments and

better-informed asset replacement decisions, ensuring that assets exceeding risk tolerance thresholds are prioritized for replacement.

Question(s):

a) Please describe the differences and lessons learned from Oshawa PUC Networks changing from service age to asset condition assessment.
b) If using asset condition can reduce replacement of assets that would have otherwise been replace just based on age, please explain how this impacted the capital renewal budget for the proposed term (2026-2030) compared to the previous rate term (2021-2025) that used age as the principal criteria for replacement.

1-DRC-34
Ref 1: Exhibit 1, Page 58 and Attachments 1-8 through 1-11

Question(s):

a) Please provide a copy of all written instructions provided by Oshawa PUC Networks to UtilityPULSE (UP) in relation to UP's customer engagement mandate for the 2023 Customer Satisfaction Survey Report.
b) Please provide a copy of all written instructions provided by Oshawa PUC Networks to UP in relation to customer engagement with respect to consumer choice in integrating technologies like distributed energy resources ("DERs"), electric vehicles ("EVs"), and battery storage (including V2G).
c) Please describe all measures undertaken by Oshawa PUC Networks and/or UP to invite and ensure the participation of EV stakeholders and other DER customers (including EV drivers, owners of DERs, EV associations, and DER industry associations) in the following customer engagement activities:
    i) UP's 2023 Customer Satisfaction Survey Report;
    ii) Oshawa PUC Networks' 2024 Customer Priority Survey; and
    iii) Oshawa PUC Networks' Customer Engagement for the 2026-2030 DSP; and
    iv) Oshawa PUC Networks' Large Customer Engagement Report.
d) Please provide any and all notes from Oshawa PUC Networks' customer engagement relating to EVs and DERs that are supplementary to the reports provided in Exhibit 1, Attachments 1-8, 1-9, 1-10, and 1-11.
e) Please discuss how the outcomes and priorities of customers have changed compared to historical equivalents and discuss any trend lines in customer priorities related to the adoption and integration of technologies like DERs, EVs, and battery storage (including V2G).

Exhibit 2 – Rate Base

2-Staff/CCC/CCMBC/AMPCO-35
Ref. 1: Chapter 2 Appendices
Ref. 2: Distribution System Plan, p. 132

Question(s):

a) Please provide a revised version of Chapter 2 Appendix 2-AA. As part of this revised version, please provide an update to the 2025 (and 2026-2030 as necessary) capital expenditures using the most up-to-date information available (including that of the new Administrative Building). In addition, instead of including the capital contributions only at the major category level (e.g., system access, system renewal, etc.), please also provide the capital contributions at the program level (e.g., connections, expansions, etc).
    a. As part of the revised Chapter 2 Appendix 2-AA, please add two additional columns that show the first six-month spending for 2024 by program and the last six-month spending for 2024.
    b. Please also include two additional columns showing the first six-month spending for 2025 by program and the forecasted last six-month spending for 2025.
    c. Please note how many months of actuals are included in the revised 2025 forecast if it is not six months.
    d. Please provide explanations for any material changes to the 2025 and 2026 forecasts compared to the original application.

b) Please provide a separate revised version of Chapter 2 Appendix 2-AA. Similar to the revisions requested above, please provide an update to the 2025 (and 2026-2030 as necessary) capital expenditures using the most up-to-date information available. In addition, instead of including the capital contributions only at the major category level (e.g., system access, system renewal, etc.), please also provide the capital contributions at the program level (e.g., connections, expansions, etc). In this revised version, for any programs that have switched from one line item to another (as between the historic and forecast period), please restate with those programs shown as a continuation on one budget line across the entire 2021-2030 period.

c) (DSP, P. 132) Oshawa PUC Networks notes that “for capital projects spanning multiple years, costs remain in construction work-in-progress (WIP) until the project is completed and energized.” For forecasting purposes, please discuss how Oshawa PUC Networks converts capital expenditures to in-service additions. More specifically, does Oshawa PUC Networks assume that all capital expenditures forecast for the test year will go into service in that year? If not,

please explain the methodology applied to forecast the timing of in-service additions.

d) With respect to the costs shown in Appendix 2-AA, 2-AB and the DSP, please advise whether Oshawa PUC Networks is showing capital expenditures or in-service additions for each year of the historical and forecast period.
e) Please provide an example calculation using Oshawa PUC Networks' cost of debt, ROE, and a weighted-average depreciation rate that highlights the company's conversion of each of: (i) Rate Base to Revenue Requirement and; (ii) capital expenditures to in-service additions to rate base to revenue requirement.

2-Staff/PP-36
Ref. 1: EB-2020-0048 Settlement Proposal, p.12

Question(s):

a) As part of its last settlement agreement, Oshawa PUC Networks committed to improving its ability to efficiently track the number of assets that it installs in a given year by major asset category. How has Oshawa PUC Networks improved its ability to efficiently track the number of assets it installs?

2-PP-37
Ref. 1: EB-2020-0048 Settlement Proposal, p. 12

Preamble:
As noted in the response to PP-1, Oshawa PUC Networks expects to achieve efficiencies and enhanced customer experience through coordination with the City of Oshawa ("Oshawa") and the Regional Municipality of Durham ("Durham") on their energy and emissions plans. Oshawa PUC Networks considers the goals, objectives, and targets of Oshawa and Durham energy and emissions plans and planning with a view to pursuing cost efficiencies and reduced emissions as outlined in Exhibit 2, Appendix 2-1 Distribution System Plan, Appendix K – Grid Modernization Plan, and Oshawa PUC Networks will continue to do so. In addition, Oshawa PUC Networks will continue coordinating with regional and municipal governments as part of its broader distribution system planning process. The Parties agree that Oshawa PUC Networks will qualitatively report on areas of realized cost efficiencies and distribution system planning improvements associated with its coordination with Oshawa and Durham in its next cost of service application.

Question(s):

Please provide details for the results achieved during the 2021 – 2025 rate term in advancing results in support of the Oshawa and Durham energy and emission plan objectives.

2-Staff-38
Ref. 1: Chapter 2 Appendices, 2-G SQI

Question(s):

a) Did Oshawa PUC Networks miss its targets for telephone accessibility and telephone call abandonment metrics in 2024 due to increased call volumes and a new outsourced call centre in 2024? If so, has increased investments in outsourced call centres in 2025 improved this metric thus far in the year? If not, what has caused these missed metrics?
b) What does Oshawa PUC Networks attribute to its improved 2024 SAIDI and SAIFI reliability figures (0.3 and 0.29 respectively), and is a similar trend occurring in 2025?

2-CCC/CCMBC-39
Ref. 1: Exhibit 2, p.55
Ref. 2: Chapter 2 Appendices, 2-D

Question(s):

a) Please discuss how Oshawa PUC Networks determines the appropriate capitalization of each of: (i) labour and benefits; (ii) material handling; and (iii) vehicle and related costs. As part of the response, please explain the decline in capitalization of OM&A between 2021 and 2026 (on a percentage basis).

2-CCC/CCMBC/AMPCO-40
Ref. 1: Distribution System Plan, p.14

Question(s):

a) (P.14) Please advise when the overhead and underground departments were combined.
b) (P. 14) Please provide an estimate of the savings ($) resulting from the combination of the overheard and underground departments and reference where those savings are reflected in the capital expenditure plans as well as the OM&A plans.

2-Staff/VECC/AMPCO-41
Ref. 1: Distribution System Plan, pp. 35-36, Table 8

Question(s):

a) If available, please provide an annual breakdown of outages by weather event type (i.e., wind, storms, etc.) and include 2024 data.
b) Please provide a breakdown of Defective Equipment Interruptions by equipment type for the years 2019 to 2024.
c) Please provide a breakdown of Defective Equipment Number of Customer Interruptions by equipment type for the years 2019 to 2024.
d) Please provide a breakdown of Defective Equipment Number of Customer Interruption Hours by equipment type for the years 2019 to 2024.
e) Please update Table 8 to include 2024 results.

2-AMPCO-42
Ref. 1: Distribution System Plan, p.44 Table 9

Question(s):

a) Please provide the critical assets prone to unplanned downtime and explain how this is considered as an Asset Management objective target.

2-AMPCO/VECC-43
Ref. 1: Distribution System Plan, pp. 57

Question(s):

a) (p. 57) Please provide a copy of the 2018 Asset Condition Assessment on the record in this proceeding.
b) (p. 57) Please explain how the updated Maintenance Manual impacts costs since 2023.
c) (p. 74) Please provide the same data in Table 16 for each of the years 2021 to 2025 and the total for the historical period, on a planned and actual basis.
d) (p. 74) Please provide a sub-set of the data in part (c) to reflect the planned and actual replacement of assets in poor and very poor condition.
e) (p.81-82) Please explain any changes to proactive compared to reactive asset replacement strategies since the last COS application.
f) (p. 83) Please provide the total number of assets replaced due to reactive maintenance for each of the years 2021 to 2025 by asset type. Please confirm reactive maintenance has the same meaning as reactive replacement and that the budget is reflected in SR-12.
g) For each asset category (System Access, System Renewal, System Service, General Plant) please provide the percentage of costs allocated to a Third-Party

for the years 2021 to 2024 and the forecast for 2025 to 2030 and provide the calculation.

2-CCC/VECC/AMPCO-44
Ref. 1: Distribution System Plan, pp. 53, 72-74, 151

Question(s):

a) (P. 53) Please provide additional details with respect to the "stewardship operational theme." As part of the response, please provide specific examples that highlight how a "financial" and "regulatory" impact would be measured.
b) (P. 53) Please explain how innovation is considered as part of the risk matrix (including how the scoring is applied).
c) (P. 72) Please explain what the "DAI" percentage is in Table 15.
d) (P. 72) Using wood poles as an example, please explain how Oshawa PUC Networks interprets the asset condition for assets with an invalid HI and explain how that interpretation is used as part of the capital planning process.
e) (PP. 73-74) For each asset class in Table 16, please provide a table showing the number of planned replacements (in each year between 2026 and 2030 and in total for the forecast period) relative to the number of assets/meters of assets that are in poor or very poor condition (as shown in Table 15). For example, it appears that Oshawa PUC Networks plans to replace 10,308 meters of underground cables and the ACA shows that the company has 5,640 meters of underground cable in poor or very poor condition. If the asset classes shown in the ACA and the planned replacement tables are not on the same basis (i.e., not showing the same assets), please explain and, to the extent possible, provide Tables 15 and 16 on the same basis.
f) (PP. 73-74) Similar to the above question, please provide a table that provides a comparison between the number of assets planned for replacement and the number of assets that are considered to be in fair, poor or very poor condition. To the extent that Oshawa PUC Networks plans to replace assets in fair condition, please provide the number of assets (by class) that are in fair condition and are targeted for replacement.
g) (PP. 53, 74) Please explain the difference between the impact matrix shown in Table 10 and the discussion of the impact analysis at P. 74, which states that risk is evaluated on three factors (safety, reliability and environment).
h) (P. 151) Please provide the detailed TRS calculation for each program included in Table 30.
i) (P. 151) Based on the discussion at pages 53-54, it appears that there was one more step in Oshawa PUC Networks' prioritization strategy – the calculation of the CRRF. Please explain whether that was done and why it is not shown in

Table 30. If the CRRF prioritization was done, please provide the relevant information.

j) (P. 151) Please confirm our understanding that a small change in the TRS means that a project does not meaningfully reduce risk.

2-AMPCO-45
Ref. 1: Distribution System Plan pp. 54-55

Question(s):

a) Please provide the value of the preliminary investment portfolio and compare and explain the test against Oshawa PUC Networks' total capital and operating funds.
b) Please quantify and explain the changes in the preliminary investment portfolio following customer engagement mechanisms.
c) Please provide the value of the capital investment plan sent to the Finance and Audit Committee for review and approval.
d) Please confirm the final approval of the budget and capital investment plan by the Executive and Board of Directors reflects the version approved by the Finance and Audit Committee.
e) Please confirm the plan approved by the Board of Directors is reflected in the current application.

2-CCC/CCMBC-46
Ref. 1: Distribution System Plan, p. 61

Preamble:
Oshawa PUC Networks' peak 2024 summer demand was 231MW. At present time, Oshawa PUC Networks remains a summer peaking LDC.

Question(s):

a) If available, please provide a forecast of peak demand for 2025 and 2026 (including the underlying calculation).
b) Please explain how the peak demand forecast influences Oshawa PUC Networks' capital plan if at all.

2-CCC/VECC-47
Ref. 1: Distribution System Plan, pp. 103, 107, 109, 110-112, 114, 117-118

Question(s):

a) Please provide an update to the 2025 variance analysis for all capital categories (i.e., system access, system renewal, system service and general plant) using the most up-to-date information available.
b) (PP. 107, 110) Based on the 2023 (actual) and 2025 (forecast) costs incurred, it appears that the Municipal Substation Switchgear Replacement Program experienced an approximate $2.4M cost overrun. Please provide a detailed variance analysis with respect to the Municipal Substation Switchgear Replacement Program for each of 2023 and 2025 (and in total) between actual costs and forecast costs. As part of the response, please provide any internal documentation (e.g. change requests, project status updates, etc.) with respect to this program. Please also provide the evidence from Oshawa PUC Networks' 2021 Rates application that discussed this project.
c) (P. 111) Please provide additional information with respect to the 2021 reliability improvement project (reconfiguration in the Simcoe-Winchester area). As part of the response, please confirm that evidence with respect to this project was not provided in Oshawa PUC Networks' 2021 Rates application (or if evidence was provided, please file excerpts of that evidence). In addition, please provide any internal documentation that launched the project (and documentation with respect to the project as it was underway).
d) (P. 112) With respect to the 2022 overhead automated self-healing switches and smart grid program, please provide a detailed variance analysis between actual costs and forecast costs. As part of the response, please provide any internal documentation (e.g. change requests, project status updates, etc.) with respect to this program. Please also provide the evidence from Oshawa PUC Networks' 2021 Rates application that discussed this project.
e) (P. 114) With respect to the 2024 44kV Line Extension program, please provide a detailed variance analysis between actual costs and forecast costs. As part of the response, please provide any internal documentation (e.g. change requests, project status updates, etc.) with respect to this program. Please also provide the evidence from Oshawa PUC Networks' 2021 Rates application that discussed this project.
f) (P. 117) With respect to the 2022 Information Technology General program, please provide a detailed variance analysis between actual costs and forecast costs. As part of the response, please provide any internal documentation (e.g. change requests, project status updates, etc.) with respect to this program. Please also provide the evidence from Oshawa PUC Networks' 2021 Rates application that discussed this project. In addition, please discuss the alternatives that Oshawa PUC Networks considered relative to a server upgrade in the context of rising server costs.

2-CCC/VECC-48
Ref. 1: Distribution System Plan, pp. 121, 138

Question(s):

a) Please provide a table the same as Table 24 (P. 121) which shows the same information (i.e. contributions & gross/net for the four categories of system access) for the historical and bridge (2025) years.
b) (P. 121) Please confirm that the total actual/forecast gross capital cost for the 2021-2025 period was $82.3 million and confirm that this figure is comparable to the $97.1 million shown in Table 23.
c) (P. 121) Please confirm that the total actual/forecast net capital cost for the 2021-2025 period was $69.8 million and confirm that this figure is comparable to the $80.8 million shown in Table 23.
d) (P. 138) Please explain why a replaced asset (i.e., a new asset that replaces a more deteriorated asset) would not lead to operation cost savings.

2-CCC/VECC-49
Ref. 1: Distribution System Plan, Appendix A – ERP Business Case, pp. 7-8, 13-14

Question(s):

a) (P. 7) Please advise whether Oshawa PUC Networks has support (e.g., quotes, etc,) for its statement that third-party support for Dynamics GPA is becoming more costly. If so, please provide analysis showing this increasing cost.
b) (P. 8) Option 1 discusses the imprudence of continuing Dynamics GP beyond 2029. Please explain why Oshawa PUC Networks is seeking to replace the ERP system in 2027.
c) (PP. 8-9) To the extent possible, please provide the cost difference between the three options (including both capital and operational costs) for the lifecycle of the ERP.
d) (PP. 13-14) Please advise whether the following is correct (or correct our understanding):
    i) There are no costs associated with the new ERP solution included in the 2026 test year revenue requirement.
    ii) If Oshawa PUC Networks elects to move forward with a cloud-based solution, it will record non-capitalized costs in the proposed Cloud Computing Deferral Account and will not seek ICM recovery of the capitalized portion of the costs. As part of this response, please confirm that Oshawa PUC Networks is seeking approval to record the ERP-related operational costs in the noted deferral account.

iii) If Oshawa PUC Networks elects to move forward with an on-site solution, it will seek ICM recovery for the capital costs associated with the project. As part of the response, please advise whether Oshawa PUC Networks will seek ICM recovery before, or after, it has began investing in the new ERP solution.

2-Staff/CCMBC/AMPCO-50
Ref 1: Distribution System Plan, Appendix C - Asset Condition Assessment, pp.160-163

Question(s):

a) In its Asset Condition Assessment, METSCO recommended a number of data collection improvements. Please describe how Oshawa PUC Networks will consider METSCO's recommendations during the forecast period.
b) How recent was the inspection data used in the Asset Condition Assessment?

2-Staff/CCC/CCMBC/VECC/AMPCO-51
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.1-3

Question(s):

a) Have all third-party relocation projects been confirmed for 2025 and 2026? If not, at what stage are the listed third-party relocation projects?
b) What cost estimation class has been used for third-party relocation projects in 2025 and 2026?
c) (P. 1) Please explain how the capital contributions for the 2025 bridge year and forecast period (2026-2030) were estimated. As part of the response, please explain how historical actual contributions (which were approx. 50% of gross capital over the 2021-2024 period) were considered in the forecasting methodology.
d) (P. 3) Please provide the in-service dates for the projects shown in the table at page 3.
e) (P. 3) Please provide the km of line relocation for the projects shown in the table at page 3.
f) (P. 1) Please provide the forecast/planned capital (gross) and capital (net) amounts for each of the years 2021 to 2024.
g) (P. 1) Please provide the total planned and actual km of line relocated in each of the years 2021 to 2024.

2-Staff-52

Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.6-7

Question(s):

a) In reference 1, Oshawa PUC Networks provided a graph outlining the cost per connection per year. Why were costs per connection in 2021 and 2024 lower than in other historical years, and why were contributions for connections lower in 2023?
b) Please provide an updated forecast for the number of connections and net cost in 2025 and 2026.

2-Staff/CCC/AMPCO-53
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.11-14

Question(s):

a) With respect to the Expansions budget, why did Oshawa PUC Networks select the subdivision projects that it did in its sample in determining the cost per lot?
b) Please provide an updated estimate of new residential customers and cost for the Expansions budget for 2025 and 2026.
c) Has Oshawa PUC Networks confirmed the number of new developments with third parties for 2025 and 2026? If not, how accurate are the estimates of new residential customers?
d) Please provide a description of new developments in 2025 and 2026.
e) Please provide the cost per lot estimate calculation for the Expansions program for both 2025 and 2026 and explain how the cost per lot was used to determine the gross and net budget for the program in 2025 and 2026.
f) (P. 11) Please confirm that the 1.6% growth rate is applied starting in 2024 to forecast 2025-2030 new residential customers. Also, please further discuss how the 1.6% growth rate was determined.
g) (P. 11) Please confirm that the “number of new residential customers” is equivalent to the number of new lots.
h) (P. 11) Please confirm, or correct, that the net cost per lot, on average, between 2021-2024 was $758.
i) (P. 12) Is Oshawa PUC Networks able to perform a calculation of the average cost per lot across all subdivisions in a manner that aligns the costs with the number of customers (to avoid the timing issue noted on page 12)? If so, please provide that calculation.
j) (P.12) Please provide the underlying calculations supporting the $2,526 net cost per lot.

k) (P. 13) Please provide the underlying calculations supporting the $3,120 net cost per lot.
l) (P. 14) Please explain how alternative bids are reflected in Oshawa PUC Networks' forecast expansion costs for 2026-2030.

2-Staff/CCC/VECC-54
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.17-20

Question(s):

a) With respect to the Revenue Metering budget, why are costs per meter expected to decrease in 2025 compared to 2023 and 2024?
b) Please provide an updated estimate of meter connections and cost for the Revenue Metering budget for 2025.
c) Why does Oshawa PUC Networks believe there will be a 9% increase in the number of new meters from 2025 to 2026?
d) Oshawa PUC Networks noted that the average cost per meter is higher in the forecast period partially due to the adoption of the next generation of Elster meters. When did Oshawa PUC Networks adopt the next-generation Elster meters? What is the unit cost for material only when comparing the two meter options?
e) (P. 18) Please provide the growth rate applied for the new connections metering program for 2026-2030.
f) (P. 19) Please explain the high variability of metering costs per unit between 2021-2025.
g) (P. 19) Please advise which type of meter is being installed in 2025 with a unit cost of $309 (i.e., the old series of meter or the new series of meter).
h) (P. 20) Please explain why a new metering connection would have a significantly higher cost than a replacement meter (i.e., $462/meter for new metering connection vs. proposed $393 for a replacement meter).

2-CCC/AMPCO-55
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.21-25

Question(s):

a) (P. 21) Please reconcile the 518 poles referenced as being considered to be in fair, poor or very poor condition to the information provided in Table 15 (DSP p. 74) that shows 101 poles in those conditions.

b) (P. 22) Please confirm that Oshawa PUC Networks is forecasting a 46% increase in the cost per pole relative to the 2021-2026 period. Please provide additional details regarding Oshawa PUC Networks' forecasting methodology to determine the cost per pole for the 2026-2030 period.
c) (P. 22) Please discuss whether Oshawa PUC Networks considered pole reinforcement solutions instead of pole replacement. If yes, please provide any analysis carried out with respect to this potential alternative.
d) (P. 24) Please provide the number of pole failures, customer interruptions and customer interruption hours for each of the years 2021 to 2025.

2-AMPCO-56
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, p. 30

Question(s):

a) Please estimate the lower corrective maintenance cost savings expected from the improved distribution system.

2-CCC/AMPCO-57
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.31-37

Question(s):

a) (P.31) Please reconcile the statement regarding 12km of planned underground cable replacement with the:
    i. approx. 8.4km set out in the table at page 33 of the material justification sheet
    ii. approx. 10.3km set out in Table 16 (DSP, p. 74)
    iii. approx. 5.6 km of underground cable in poor or very poor condition set out in Table 15 (DSP, p. 72).
b) (P. 32) Please confirm that the 2026 test year cost per meter is $543, which compares to the 2021-2025 average cost per meter of $367.50 per meter, which reflects a 48% increase. Please provide additional details regarding the 2026 test year unit cost forecast (including a discussion of the high unit cost for the Cricklewood Drive project).
c) Please provide the number of underground asset failures, customer interruptions and customer interruption hours for each of the years 2021 to 2025.
d) (P. 35) Please estimate the lower maintenance cost savings that a new system will provide.

2-CCC/VECC-58

Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.38-42

Question(s):

a) (P. 39) Please discuss how Oshawa PUC Networks determines where to target TDR testing (e.g., does it test all of its cable on a schedule, does it do targeted testing, etc.).
b) (P. 40) Please discuss the $280/meter underground cable replacement unit cost cited on page 40.

2-AMPCO-59
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets pp. 46, 49

Question(s):

a) (P. 46) Please provide the number of quick sleeve failures, customer interruptions and customer interruption hours for each of the years 2021 to 2025.
b) (P. 49) Please estimate the lower corrective maintenance cost savings from this program.

2-AMPCO-60
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets pp. 54-57

Question(s):

a) (P. 54) Please provide the number reactive switchgear replacements for the years 2021 to 2024 and the corresponding costs per year.
b) (P. 57) Please estimate the lower corrective maintenance savings from this program.

2-CCC/AMPCO/Staff-61
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.58-62
Ref. 2: Distribution System Plan, Appendix C – Asset Condition Assessment, p. 158
Ref. 3: Distribution System Plan, Appendix C – Asset Condition Assessment, Substation Power Transformers and Switch Gear Lifecycle Risks & Options Analysis Report 2023, p. 17

Question(s):

a) (Material Investment Justification, P.58) Please provide the reference within the Asset Condition Assessment that shows the condition of the switch gears that are planned for replacement (as opposed to only the age).
b) (Material Investment Justification, P. 59) Please advise which municipal substations are comparable to each other in terms of scope of work (MS2 & MS5 and MS7 & MS11 or a different combination).
    a. If MS7 and MS11 are similar in scope, please explain the variance in cost between MS7 and MS11.
c) Please provide a breakdown of costs for the municipal substation switchgear program in 2025 and 2026.
d) What is the status of work completed for this project in 2025 for MS7?
e) (Material Investment Justification, P.59) Based on the discussion at pages 107 and 110 of the DSP, it appears that the MS2 and MS7 projects experienced cost overruns. Please explain what lessons learned are planned to be applied to the MS5 and MS11 projects.
f) (Asset Condition Assessment, p. 158) Metsco states that it "recommends the replacement or refurbishment of switchgears that have exceeded their economic EOL or will exceed their economic EOL during the planning period as found in Appendix B."
   Please confirm that the replacement/refurbishment of switchgears is based on asset age not condition. If so, please explain why this is appropriate and whether Oshawa PUC Networks or Metsco have any information about the condition of the assets that are planned for replacement in the planning period (i.e., MS5 and MS11) and the assets that were already replaced in 2023 and 2025 (i.e., MS2 and MS7).
g) (Transformer & Switch Gear Report, P. 17) Please confirm that the CICs shown in Table 2-1 are premised on underlying survey responses from customers in the United States.
h) (Transformer & Switch Gear Report, P. 20) Please provide the basis for the findings shown in Table 3-2.
i) (Transformer & Switch Gear Report, P. 22) Please explain what Metsco means by the statement "in cases where OPUCN's switchgear contract would be broken by not replacing the asset and instead refurbishing or letting the asset RTF the cost of breaking the contract was also considered as cash outflow in the initial year." As part of the response, please explain what contract is being referred to.
j) (Transformer & Switch Gear Report, P. 22) Please provide support for the discount rate of 5.9% used in the analysis. If this discount rate is outdated, please revise the analysis.
k) (Transformer & Switch Gear Report, P. 22) Please provide the detailed calculations (and assumptions) underpinning Table 4-1.

l) (P. 62) Please quantify and explain how the expected lower preventative maintenance costs are considered in the OM&A budget.

2-Staff-62
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, p.63

Question(s):

a) To what does Oshawa PUC Networks attribute its lowered reactive system renewal budgets in 2024 ($1.6 million) and 2025 ($1.3 million), and why is a similar expenditure not expected for 2026?

2-CCC-63
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.63-66

Question(s):

a) (P. 64) Please confirm that the proposed 2026-2030 reactive replacement budget reflects an 8% reduction relative to the 2021-2025 budget.
b) (P. 64) Please provide the basis for the 20% reduction for the 2026-2030 reactive replacement budget relative to the 2021-2023 historical period (instead of the entire period). Please confirm that the same logic regarding increased proactive replacement would support a reduction to reactive replacement relative to the entire 2021-2025 historical period.
c) (P. 64) Please further discuss the historical capital contributions paid on reactive capital (i.e., what types of work attract capital contributions).

2-CCC-64
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.67-70

Question(s):

a) (P. 67) Please provide the average age of Oshawa PUC Networks' meters.
b) (P. 67) Please provide the number of meters that will reach their seal expiry date in each year 2026-2030.
c) (P. 67) Please provide the average number of years prior to seal expiry meters will be replaced based on Oshawa PUC Networks' proposal.
d) (P. 68) Please confirm that the historical actual (2021-2024) cost per meter replaced was $305 and the full historical period (2021-2025) the cost per meter was $314. Please explain the basis for using a simple average for unit cost analysis in Figure 1 on page 68.

e) (P. 69) With respect to Option 1 (Table 1 – Options Analysis), please provide the number of meters that expect to be replaced with an annual budget of $0.3 million.

2-Staff/CCMBC-65
Ref 1: EB-2025-0014, Exhibit 4 – Operating Expenses, Section 4.9 Funding Options for Future Non-Wires Solutions, Page 114
Ref 2: EB-2025-0014, Exhibit 2 – Rate Base, Distribution System Plan, Appendix A – "NWS-Business Case", Pages 11–15
Ref 3: IAS 16, Property, Plant and Equipment

Question(s):

a) Please clarify the different types of costs under each of the four NWS projects, including whether one-time investments are payments for services to third-party providers. Provide a description of the cost, the associated amount, the ownership arrangement and the nature of the cost (e.g. capital or operations, maintenance and administration).
b) Please provide the rationale for why costs for each of the four NWS projects are considered Capital Expenditures, instead of Operations, Maintenance and Administration costs. Please explain in detail any deviations from IFRS on capital expenditure and accounting.
c) Please explain how Oshawa PUC Networks distinguishes between NWS investments that are distribution funded versus those that are funded externally. Please explain how the distinction influences the accounting treatment of those costs.

2-Staff-66
Ref. 1: Distribution System Plan, p.111

Question(s):

a) Please explain what projects are being completed in 2025 as part of the Operational Technology program ($376k) and their respective need.

2-Staff-67
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.71-72

Question(s):

a) Please provide a breakdown of the costs for the Three New Feeders MS9 project ($1 million in 2026) and the basis for the estimates. As part of the response,

please provide a comparison to any similar projects that Oshawa PUC Networks has completed previously.

b) How did Oshawa PUC Networks appropriately size the new feeders to take into account future developments and the adoption of electric vehicles/heat pumps?
c) Besides not proceeding with the project, what other alternatives were considered? Did Oshawa PUC Networks consider non-wire solutions or increasing capacity at MS7? If so, why were these alternatives not chosen over the requested solution?
d) In addition to the $1 million expenditure attributed to this project, how has this project affected third-party relocation costs at Conlins Road in 2026?

2-CCC-68
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.76-78

Question(s):

a) (P. 78) Please provide the self-healing switch unit costs for the 2021-2025 historic period and 2026-2030 forecast period broken down between 44kV and 13.8kV units.

2-CCC/AMPCO-69
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.91-95
Ref. 2: Exhibit 4, p. 57

Question(s):

a) (P.92) With respect to the server infrastructure refresh, please provide further details regarding the work that will be undertaken and the need for the work. As part of the response, please discuss how cloud computing investments and other subscription services (as discussed at Exhibit 4, p. 57) are expected to influence Oshawa PUC Networks need for its own server capabilities.
b) (p.92) Please provide the date of the previous Server Infrastructure Refresh, the cost and a comparison to the forecast cost of $450,000 in 2028.
c) (P. 91) Please estimate the decreased maintenance requirements as a result of GP-04 and explain how this is reflected in the OM&A budget.

2-Staff/CCMBC-70
Ref. 1: Distribution System Plan, p.119

Question(s):

a) Oshawa PUC Networks noted that the CIS software and enhancements ($1.4 million) will advance business transformation efforts by facilitating a greater degree of automation, improved business processes, and integration with other systems. Please expand further upon the need for this project and how the software and enhancements will advance business transformation efforts. Please provide specific examples of how processes will be affected by this software and how systems will be integrated.
b) What quantitative effect will the CIS software have on administrative expenses in the 2026 test year? If quantitative effects cannot be assumed, please provide a qualitative assessment.
c) Please provide a breakdown of the costs for this project and the basis for the estimates. Please also note what part of the work was deferred from 2021.
d) Please provide the spend amount to date for this project and the status of the project.
e) What are the risks of not proceeding with this expenditure in 2025 and deferring the project to future years?

2-Staff/CCMBC-71
Ref. 1: Distribution System Plan, p.119

Question(s):

a) Please expand upon the need and benefits of the Mobile Workforce Management Software expenditure ($235k in 2025). What processes will this expenditure digitize? How will this expense affect Oshawa PUC Networks 2026 administrative budget?
b) Please provide the spend amount to date for this project and the status of the project.
c) What are the risks of not proceeding with this expenditure in 2025 and deferring the project to future years?

2-Staff-72
Ref. 1: Distribution System Plan, p.119

Question(s):

a) Oshawa PUC Networks noted that its Information Technology General budget is $531k and will exceed its original planned amount by $208k in 2025. Please break down the budget for this expenditure in 2025 and the benefits of each item.
b) Please provide the spend amount to date for this expenditure and the status of each item.

c) What are the alternatives of each item, including the risk of not proceeding with each item and deferring the items to future years?

2-Staff/VECC/AMPCO-73
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.101-102

Question(s):

a) Oshawa PUC Networks has budgeted $150k in 2025 for fleet and $500k in 2026. Please provide the fleet condition parameters that are underscoring the need for replacement of each vehicle being replaced in 2025 and 2026.
b) What is the status of the vehicle acquisition in 2025?
c) Have 2026 vehicles already been pre-ordered?
d) How did Oshawa PUC Networks ensure prudent selection when acquiring vehicles for purchase? Did Oshawa PUC Networks compare pricing of various vendors?
e) Please explain why in 2021, 2024 and 2025 fleet expenditures were significantly lower than in other years and lower than what is forecast for 2026 onward.
f) (P. 102) for each of the fleet in the table to be replaced over the 2026 to 2030 period, please provide the following: annual operational costs for the period 2020 to 2024, accumulated mileage, utilization rates (show the calculation) and environmental impact (CO2 emissions).

2-CCC-74
Ref. 1: Distribution System Plan, Appendix B – Material Justification Sheets, pp.101-105

Question(s):

a) (PP. 103, 105) If not already filed, please file the “Fleet Management Policy”, any analysis of fleet condition relative to that policy, and the external fleet evaluations.
b) (P. 101) Please provide the actual/forecast maintenance costs for:
    i. 2021-2025 (updated with best available information)
    ii. 2026-2030
c) (P. 101) Please discuss which OM&A category the vehicle maintenance costs can be found in Oshawa PUC Networks’ application.
d) (P. 102-103) Please explain why some purchases for a single vehicle appear to span two years (i.e., 1x50 Aerial Device with spending in 2026 and 2027). With respect to the in-service dates of the vehicles where the purchase costs span multiple years, please advise how that is addressed in the application.

2-Staff-75
End User Hardware/Software Upgrades
Ref. 1: Chapter 2 Appendices, 2-AA

Question(s):

a) Oshawa PUC Networks has budgeted $196k in 2026 and $782k from 2026-2030 for End User Hardware/Software Upgrades. Oshawa PUC Networks has not provided a material narrative for this expenditure. Please provide a benefit versus cost analysis for this expenditure, particularly for the 2026 test year.
b) Why has this program only begun in 2026?

2-Staff-76
Immaterial Software/Hardware Projects
Ref. 1: Chapter 2 Appendices, 2-AA

Preamble:
Oshawa PUC Networks has budgeted for several general plant projects/programs starting in 2026. Some of these projects/programs include:

- Cybersecurity upgrades ($40k)
- Enterprise Server Hardware/Software Upgrades ($116k)
- Automation Platform ($125k)
- System Automation ($30k)
- CRM Software ($50k)
- Customer Communication Redesign ($100k)
- GIS Upgrade ($50k)
- Intranet Upgrade ($50k)
- MDM Enhancements ($18k)
- OMS Enhancements ($25k)
- Records Management ($100k)
- Website Redesign ($50k)

Question(s):

a) What has driven Oshawa PUC Networks to begin these projects/programs in the 2026 test year, especially given the spike in 2026 net capital expenditures ($17.0 million) compared to the rest of the forecast period ($16.2 million average) and the historical period ($14.0 million average)?
b) Please confirm if these projects would historically be included in the Information Technology General budget and/or the Office IT & Equipment Upgrades, given that these two programs are null over the forecast period.

c) Oshawa PUC Networks has added a line item in Appendix 2-AA for CRM software in 2025 and in 2026 for $50k. Please confirm whether these are two distinctive projects or duplicate projects.
d) How has Oshawa PUC Networks reflected the benefits of these software enhancements on its administrative expenses?

2-SEC-77
Ref. 1: Exhibit 2, p.35

Question(s):

a) Please explain why substantial increases in capital spending on computer software is required in the Test Year and beyond when annual computer software spending has already increased from 2021 actual to 2025 forecast by 144.6% ($2,563,975 to $6,272,471). Please provide any analyses, studies, presentations, or other documents the Applicant has benchmarking the Applicant's software spending to its peers.

2-SEC-78
Ref. 1: Exhibit 2

Question(s):

a) Please restate tables 1, 22, 23, and 27 in the Distribution System Plan with all capital spending and in-service additions, and where applicable system O&M, expected during the period 2026 through 2030.

2-SEC-79
Ref. 1: Exhibit 2, p.15

Question(s):

a) Please provide all estimates or analyses in the possession of the Applicant of the impact of Green Button on peak and/or total consumption in the 2026-2030 period.

2-SEC-80
Ref. 1: Exhibit 2, p.15

Question(s):

a) Please provide business cases and/or savings estimates for the Grid Enhancements referred to.

2-SEC-81
Ref. 1: Exhibit 2, p.20

Question(s):

a) Please advise if customers with multiple locations, such as school boards, are included in the key accounts strategy. If they are not, please advise the reason for the exclusion.

2-SEC-82
Ref. 1: Exhibit 2, p.24

Question(s):

a) Please provide a copy of the memorandum from the Columbus Landowners Group.

2-SEC-83
Ref. 1: Exhibit 2, p.24

Question(s):

a) Please advise whether the Applicant has prepared, or plans to prepare, a Cost Allocation Model for the Columbus II planning area.

2-SEC-84
Ref. 1: Exhibit 2, p.54

Question(s):

a) Please provide a copy of any presentation or other document showing the results of the comparison of the preliminary investment portfolio to Oshawa PUC Networks' total capital and operating funds, as described.

2-PP-85
Ref. 1: Exhibit 2, Attachment 2.1 – Distribution System Plan

Preamble:
Oshawa PUC Networks indicates that the Distribution System Plan (DSP) covers ten years [Exhibit 1, Page 6], including a five year forecast period starting with the 2026 Test Year and ending in 2030. However, the DSP in Attachment 2.1 shows a five year range from 2026 to 2030.

Question(s):

a) Please explain if the DSP filed is a ten year plan or a five year plan and if it differs from the previous ten year DSP, what are the changes that were made.
b) If the DSP is the ten year plan that was developed to include the current rate term (2021 – 2025), please explain what updates were made to include update policy and operation changes since the plan was initially developed.

2-PP-86
Ref. 1: Exhibit 2– Distribution System Plan and DER definition from National Standard Practice Manual - NSPM (nationalenergyscreeningproject.org)

Preamble:
Distributed Energy Resources (DERs) are resources located on the distribution system that are generally sited close to or at customers' facilities. DERs include EE, DR, DG, DS, EVs, and increased electrification of buildings. DERs can either be on the host customer side of the utility interconnection point (i.e., behind the meter) or on the utility side (i.e., in front of the meter). DERs are mostly associated with the electricity system and can provide all or some of host and/or support the utility system by reducing demand and/or providing supply to meet energy, capacity, or ancillary services (time and locational) needs of the electric grid.

Question(s):
a) Please provide the definition of DER that Oshawa PUC Networks is using and explain how it differs (if at all) from the best practice NSMP definition noted above.
b) Please explain what DER resources from the list above are included in the Oshawa PUC Networks modeling and what the gross and net impact for each were. Please also provide the gross and net impact related to each type of DER included in Oshawa PUC Networks' modelling.
c) What local DER forecast does Oshawa PUC Networks rely on for DERs that are not identified and controlled by the IESO? Please provide a copy of the forecast.
d) Please provide the full list of local DERs not controlled by IESO, included in Oshawa PUC Networks' demand model.
e) Please explain how DERs forecasted in Oshawa PUC Networks' gross and net demand forecast are used as a baseline input into the Regional Planning process.

2-PP-87
Ref. 1: Exhibit 2 – Distribution System Plan and Ontario Save on Energy e-DSM Portfolio (Ontario Launches New Energy Efficiency Programs to Save You Money | Ontario Newsroom)

Ref. 2: Exhibit 3 – Customer and Load Forecast

Question(s):

a) The Customer and Load Forecast report appears to demonstrate meaningful reductions from customer uptake of CDM (now referred to as e-DSM). Does Oshawa PUC Networks agree? If not, please explain.
b) Has Oshawa PUC Networks assessed the maximum portion of energy and demand savings possible over the rate term (and beyond if available) that could be achieved by e-DSM (formerly called CDM)? If no, please explain why not. If yes, please provide a copy of the analysis, reports, presentation and other related materials.
c) Compared to the maximum potential for e-DSM over the rate term, what portion of this is reflected in the Oshawa PUC Networks plan as filed?
d) Please explain how Oshawa PUC Networks plans to maximise e-DSM results in its service territory from the IESO's Save on Energy program portfolio.

2-PP-88

Question(s):

a) What communication or educational information does Oshawa PUC Networks provided to customers to help them understand and consider leveraging e-DSM and other DERs in the most cost-effective manner. Please provide a copy of each.

2-PP-89

Ref. 1: Exhibit 2, Appendix A, p.2

Preamble:

Oshawa PUC Networks' 2026-2030 DSP does not have any system needs that could be addressed using a NWS.

Question(s):

a) Please reconcile the statement above with the evidence in Exhibit 2, Appendix D that indicates that incremental DERs are expected.
b) Please provide the analysis and documents assessing NWS options and how the conclusion noted above was arrived at.
c) Other LDCs have undertaken DR pilots and programs which have successfully led to managing peak demand. Once recently highlighted example is Toronto Hydro. Why has Oshawa PUC Networks not implemented similar DR programs? If Oshawa PUC Networks has implemented DR programs, please provide the details and results.

2-PP-90
Ref. 1: Exhibit 2, Appendix D - GTA East Needs Assessment Report

Preamble:
With respect to the load forecast information, the OEB Regional Planning Process Advisory Group (RPPAG) recently published a document called "Load Forecast Guideline for Ontario" in Oct. 2022 [2]. The objective of this document is to provide guidance to the TWG in the development of the load forecasts used in the various phases of the regional planning process with a focus on the NA and the IRRP. One of the inputs into the LDC's load forecast that is called for in this guideline is information from Municipal Energy Plans (MEP) and/or Community Energy Plans (CEP).

Question(s):
a) Please provide details on how Oshawa PUC Networks coordinated input and alignment for Regional Planning assumptions to align with assumptions in the Durham Community Energy Plan and City of Oshawa Community Greenhouse Gas Reduction Plan.
b) Are there any areas of the Oshawa PUC Networks' load forecast that do not align with the Durham Community Energy Plan and City of Oshawa Community Greenhouse Gas Reduction Plan? If yes, please provide what they are.

2-PP-91
Ref. 1: Exhibit 2, Appendix D

Project Type	# of Connected DERs	Generation Capacity (kW)
MicroFIT	322	2562.74
FIT	6	940.0
Net-Metering	74	1502.71
CHP	2	2200.0
Microgrid	1	2450.0
BESS	1	500.0
Total	406	10155.45

Table 5 – Summary of Existing DERs Connected to the OPUCN Distribution System

Question(s):
a) Please provide an equivalent table indicating the change in DERs (number and kW) expected in Oshawa PUC Networks' service territory by the end of the rate term in 2030.

2-DRC-92
Ref. 1: Exhibit 2 – Attachment 2-1, Distribution System Plan, Page 50
Ref. 2: Exhibit 8 – Rate Design, Page 10

Question(s):

a) Please provide any and all reports, studies, presentations, data or other documentation with respect to past and forecast (2021 to 2025) electric vehicle ("**EV**") uptake in Oshawa PUC Networks' service territory.
b) Please provide Oshawa PUC Networks' assessment of the specific impacts of the growing customer interest in EVs and the associated increase in EV penetration in Oshawa PUC Networks' service territory on: (i) Oshawa PUC Networks' distribution system planning; (ii) load forecast; (iii) productivity; and (iv) OM&A costs.
c) Please provide any and all analysis, reports, studies, presentations, data or other documentation with respect to past and forecast (2021-2025) distributed energy resource ("**DER**") uptake in Oshawa PUC Networks' service territory.
d) Please provide Oshawa PUC Networks' assessment of the specific impacts of the growing customer interest in DERs and the associated increase in DER penetration in Oshawa PUC Networks' service territory on: (i) Oshawa PUC Networks' distribution system planning; (ii) load forecast; (iii) productivity; and (iv) OM&A costs.
e) Has Oshawa PUC Networks collected any data on use of Ultra-Low Overnight ("**ULO**") rates for customers who are EV drivers? If so, please file any and all related analysis, reports, studies, presentations, data or other documentation.

2-DRC-93
Ref. 1: Exhibit 2 – Attachment 2-1, Distribution System Plan, Page 50

Question(s):

a) Please indicate how many (and where applicable the number of MW) of each of the following types of customer connections Oshawa PUC Networks' facilitated in its service territory over the rate period:
    i) single residential unit EV charger connections;
    ii) commercial facility EV charger connections;
    iii) condo EV charger connections; and
    iv) renewable energy and back up generation, including the type of facility (solar roof top, solar thermal, wind, energy storage) and the customer breakdown for such facilities (residential, general service, commercial/industrial, and/or large industrial).
b) Please indicate how many of each of the following types of customer connections Oshawa PUC Networks anticipates in its service territory over the rate setting period:
    i) single residential unit EV charger connections;

ii) commercial facility EV charger connections; and
iii) condo EV charger connections; and
iv) renewable energy and back up generation, including the type of facility (solar roof top, solar thermal, wind, energy storage) and the customer breakdown for such facilities (residential, general service, commercial/industrial, and/or large industrial).

c) Have any Oshawa PUC Networks customers been prevented from or delayed in installing EV charges as a result of capacity constrains in Oshawa PUC Networks' distribution system? If so, how many customers have been prevented or delayed and for how long?

2-DRC-94
Ref 1: Exhibit 2 – Attachment 2-1, Distribution System Plan

Question(s):

a) Please complete the following chart indicating the breakdown of vehicle type in Oshawa PUC Networks' current vehicle fleet:

Vehicle Type	Fully Electric	Hybrid	Non-EV/Hybrid	Total
Heavy Duty Vehicles				
Medium Duty Vehicles				
Light Duty Vehicles				

b) Please complete the following chart to indicate what proportion of Oshawa PUC Networks' planned fleet renewal investment will involve fully electric vehicles:

Year	2025	2026	2027	2028	2029	2030

Heavy Duty Vehicles						
Medium Duty Vehicles						
Light Duty Vehicles						

c) Please indicate the estimated quantum of efficiency savings (including operations, maintenance, including fuel cost savings) that Oshawa PUC Networks anticipates it will achieve by utilizing EVs rather than traditional internal combustion engine vehicles over the period.

2-DRC-95
Ref 1: Exhibit 2 – DSP, p. 91 and Appendix A

Preamble:
Oshawa PUC Networks' Grid Innovation Fund work provides a strong indication of specific neighbourhoods where EV adoption could initially challenge grid-edge equipment within the next five years.

Question(s):

a) Please provide details as to the areas in Oshawa PUC Networks' service territory experience the highest reliability and safety risks associated with EV adoption and DER connections (such as neighbourhood, number of DERs connected, overview of risks and reliability issues, customer concerns, etc.). If Oshawa PUC Networks is unable to provide further details, please explain why not and whether such information may be obtained in this proceeding or subsequent proceedings.
b) What are the consequences if EV growth rates exceed Oshawa PUC Networks' forecasts? Please include in your response a discussion on what challenges will this present in terms of Oshawa PUC Networks' ability to meet the higher demand and any consequences it may have on Oshawa PUC Networks' ability to meet demand past 2030 if demand continues to accelerate more quickly than anticipated.
c) Please discuss the disadvantages and downside risks to Oshawa PUC Networks' distribution system, customers, investments in EVs and DERs, infrastructure, and/or workforce of underinvesting in EV infrastructure and DER connection and adoption infrastructure if a higher electrification scenario materializes compared to the one relied upon in the Application and Oshawa PUC Networks' DSP.

Please also discuss the implications of underinvestment over the rate period (2026-2030), mid-term (2030-2040), and long-term (2040 onwards).

d) Similarly, please discuss any disadvantages where a lower electrification scenario materializes.
e) Please comment on known barriers to EV adoption in Oshawa PUC Networks' service territory, including for multi-unit rental residential, and how the Application seeks to address these barriers and ensure equitable access to charging infrastructure for all customers.
f) Does Oshawa PUC Networks have any programs to support the upgrading of supply infrastructure to enable EV charging infrastructure when Oshawa PUC Networks is planning expansion or upgrades? If yes, please provide details. If no, please discuss what types of programs could be developed to support proactive and future infrastructure upgrades to enable equitable access to EV charging infrastructure.
g) Please provide Oshawa PUC Networks' views on any barriers to EV adoption for residents of multi-unit complexes in Oshawa PUC Networks' service area. Among any other views, please provide specific comment on whether multi-unit residential complexes represent one of the more challenging venues for EV adoption, and whether Oshawa PUC Networks agrees that addressing those challenges should be prioritized. Please explain Oshawa PUC Networks' position on each of these points.
h) Please describe any ongoing activities or initiatives proposed by Oshawa PUC Networks that can help to address challenges specific to EV transition in multi-unit residences by way of proactive infrastructure upgrades or future upgrades. Please include any planned or anticipated initiatives at the system-wide level in addition to any more localized initiatives.

Exhibit 3 – Operating Revenue

3-Staff-96
Ref. 1: Exhibit 3 – Customer and Load Forecast, Pages 25-26,
Ref. 2: Load Forecast Model, sheet Economic, columns K and S

Question(s):

a) Please explain why the GDP change variable, which tracks change in GDP from 3 months prior to the current period would be more predictive of energy consumption in the large use rate class than the GDP from the current period.
b) As a scenario, please provide a scenario where a OEA GDP in the current period is used instead.

c) Please comment on suitability of an annual GDP growth factor to forecast quarter over quarter growth.
d) Has Oshawa PUC Networks had discussions with its large use customer regarding its plans for 2025 and 2026? If so, please provide. If not, why not?

3-VECC-97
Ref. 1: Exhibit 3, p. 26 (Table 3-13)

Question(s):
a) It is noted that the t-ratio for the Trend variable is only -1.2. Why was this variable included in the regression equation?
b) Please provide a revised load forecast (i.e., regression model, regression statistics and forecast values for 2025 and 2026) where the regression model for the Large Use class does not include a Trend variable.

3-Staff/VECC-98
Ref. 1: Exhibit 3, Page 31

Question(s):
a) For all customer classes, please provide actual customer connections by month for all months available in 2025
b) Please provide details of residential housing developments with number of in-service connections expected, by month in 2025 and 2026.

3-VECC-99
Ref. 1: Exhibit 3, p. 31

Preamble:
The Application states:
“While Residential customer counts are not a component of the regression model, they are forecast for the purpose of rate setting. The geometric mean of the annual growth from 2017 to 2024 was used to forecast the growth rate from 2024 to 2026. This is an 8 year forecast as growth from 2016 to 2017 was extraordinary and not reflective of recent or expected Residential customer count growth.”

Question(s):
a) What accounted for the “extraordinary” Residential growth between 2016 and 2017?

b) The Residential growth between 2019 and 2020 also appears to be an anomaly. Why was this period included in the determination of the expected Residential customer count growth?

3-Staff-100
Ref 1: Exhibit 3, Page 32-39

Question(s):

a) Please provide details on number of customers re-classed between general service rate classes from 2018 to 2019 including customer counts and volumes transferring rate classes from 2018 to 2019.
b) Please provide any additional insight into the reductions in GS < 50 kW and growth in other general service rate classes.
c) As a scenario, please provide energy and resulting demand forecasts for all general service rate classes where a dummy variable is included indicating the years 2019 to 2026.
d) As a scenario, please provide customer connection forecasts in all general service rate classes reflecting growth from 2019 to 2024.

3-VECC-101
Ref. 1: Exhibit 3, p. 42

Preamble:
The Application states:
"The Street Lighting, Sentinel Light, and Unmetered Scattered Load classes are non-weather sensitive classes. Device counts for each class reflect mid-year averages and are forecast on the geometric mean growth rate from 2016 to 2024, with the exception of the Sentinel Lighting class which is forecast to continue at the same device count it has had since 2019."

Question(s):

a) For Street Lighting and USL why was the geometric mean growth rate from 2016 to 2024 used as opposed to that from 2015 to 2024?

3-VECC-102
Ref. 1: Exhibit 3, p. 30 (Table 3-21), p. 32 (Table 3-24), p. 34 (Table 3-27), p. 37 (Table 3-31) and p. 40 (Table 3-35)
Ref. 2: Load Forecast Model, Normalized Annual Summary Tab

Question(s):

a) Please explain why the Residential Normalized No CDM (column D) values in Table 3-21 for the years 2015-2024 don't match those in the Load Forecast Model under Normal Predicted No CDM (column D).
b) Please explain why the GS<50 Normalized No CDM (column D) values in Table 3-24 for the years 2015-2024 don't match those in the Load Forecast Model under Normal Predicted No CDM (column R).
c) Please explain why the GS 50-999 Normalized No CDM (column D) values in Table 3-27 for the years 2015-2026 don't match those in the Load Forecast Model under Normal Predicted No CDM (column AC).
d) Please explain why the GS 1,000-4,999 Normalized No CDM (column D) values in Table 3-31 for the years 2015-2024 don't match those in the Load Forecast Model under Normal Predicted No CDM (column AN).
e) Please explain why the Large Use Normalized No CDM (column D) values in Table 3-35 for the years 2015-2024 don't match those in the Load Forecast Model under Normal Predicted No CDM (column AY).

3-CCMBC-103
Ref. 1: Exhibit 3, Page 50

Question(s)

a) Evidence from other OEB proceedings indicates that the peak load of typical residential home with a Level 2 EV charger is equivalent to 3 to 5 homes without a Level 2 EV charger. What has been the experience of Oshawa PUC Networks?
b) Has Oshawa PUC Networks needed to install higher capacity distribution transformers to deal with higher peak loads from customers with Level 2 EV chargers?

3-VECC-104
Ref. 1: Exhibit 3, pp. 51-53
Ref. 2: Load Forecast Model, EV Forecast Tab

Question(s):

a) Please explain the basis for the assumption that the number of vehicles sold in Ontario will increase by 2% per annum in 2025 and 2026 (per page 51).
b) In the Load Forecast Model, EV Forecast Tab, it appears that the ½ adjustment has been applied twice for 2025 and 2026. First in Rows 16, 21, 26, 53, 58 and 64 where the cumulative kWhs are determined for the various types of EVs and used in the calculation of the incremental and cumulative kWh calculations by customer class in Rows 152-166. However, these results then include a further ½ year adjustment in Rows 169 to 173. Please review and either: i) explain why

there is no double counting of the ½ year adjustment or ii) revise the forecast if there is double counting.

c) What was the basis for the judgement used to determine the allocation of incremental EV consumption to rate classes (per page 53)?
d) What was the basis for the 20% load factor used to determine incremental EV billing demand (per page 53)?

3-Staff/CCC/VECC-105
Ref. 1: EB-2025-0014, Exhibit 3 – Customer and Load Forecast, Section 3.6.2. Electric Heating, Page 54

Preamble:
Oshawa PUC Networks provides a forecast of additional loads from electric heating, stating that 0.2% of existing Residential and GS<50 kW class customers will convert from natural gas to electric heating annually and 17.5% of new Residential and GS<50 kW class customers will have electric heating.

Question(s):

a) Please provide an explanation of the methodology Oshawa PUC Networks used to arrive at these numbers. Please cite any external source if necessary.
b) Please clarify what proportion of new and converting electric heating customers Oshawa PUC Networks is forecasting will have fully electric heating systems vs. hybrid (natural gas/electric) heating systems, and the methodology Oshawa PUC Networks used to arrive at these numbers. Please cite the external source if necessary.
c) Were these estimates informed in any way by discussion or sharing of information with Enbridge Gas Distribution regarding their forecasting assumptions around electrification of heating? If so, please describe.

3-VECC-106
Ref. 1: Exhibit 3, p.57
Ref. 2: Load Forecast Model, CDM Tab and CDM Framework Tab
Ref. 3: EB-2020-0048, OPUCN 2021 LRAMVA Workform, 2015-2020 LRAM Tab and Persistence Report Tab

Question(s):

a) The CDM savings from 2016 and 2017 programs used in the current Application (per the CDM Tab) don't match those filed by Oshawa PUC Networks in its 2021 Rate Application (per the LRAMVA Workform). Please reconcile.

3-VECC-107
Ref. 1: Exhibit 3, p.57
Ref. 2: Load Forecast Model, CDM Tab and CDM Framework Tab
Ref. 3: IESO 2023 Efficiency Report (2021-2024 Conservation and Demand Management Framework)
Ref. 4: IESO 2025-2027 DSM Plan (www.ieso.ca/Sector-Participants/IESO-News/2025/01/2025-2027-Electricity-Demand-Side-Management-Program-Plan-Released-0131)

Question(s):

a) According to the IESO's 2023 Efficiency Report (p. 23), the actual cumulative savings from the 2021-2023 programs were only 76% of the target amounts (as used in the Load Forecast model) – per Reference #3. Also, the IESO has issued new savings targets for 2025 and 2026 – per Reference #4. Please revise the Load Forecast Model to incorporate these updates.

3-VECC-108
Ref. 1: Exhibit 3, p. 9
Ref. 2: Load Forecast Model, Summary Tables Tab
Ref. 3: Chapter 2 Appendices, Tab ZA – Commodity Expense Forecast
Ref. 4: **DVA Continuity Schedule, Billing Determinants Tab**

Preamble:
In Exhibit 3 and the Load Forecast Model, the 2026 forecast kWh for the GS 50-999 class is 326,060,504 kWh. This is also the value used in the Cost Allocation model and the RRWF. However, in the DVA Continuity Schedule the total forecast kWh for the GS 50-999 class is 332,271,433 kWh, where the difference appears to be 6,220,990 kWh associated with a Wholesale Market Participant.

Question(s):

a) Please confirm that Oshawa PUC Networks' GS 50-999 class includes one or more customers that are Wholesale Market Participants.
b) If part (a) is confirmed, please clarify: i) whether the historical loads used to develop the GS 50-999 regression model included the total deliveries to the GS 50-999 class or just those associated with non-Wholesale Market Participants and ii) if the historical data used did not include the Wholesale Market Participant(s), how the 2026 load forecast for the Wholesale Market Participant(s) was developed.
c) Please reconcile the discrepancies in the GS 50-999 load forecast for 2026 as between the Exhibit 3/Load Forecast Model and the DVA Continuity Schedule.

d) As necessary, please revise the Load Forecast Model, Cost Allocation Model, the RRWF and the DVA Continuity Schedule.

Exhibit 4 – Operating Costs

4-Staff/CCC/VECC/AMPCO-109
Ref. 1: Chapter 2 Appendices

Question(s):

a) Please update the 2025 and 2026 OM&A budgets in the Chapter 2 Appendices 2-JA, 2-JB, and 2-JC, 2-K, and 2-L.
    a. Please include additional columns for 2024 and 2025 that show OM&A by program for the first six months of the year and last six months of the year (with 2025 last six months being forecasted).
b) Please provide an updated version of Table 4-26 for any updates.
c) Please provide explanations for any material variances from the initial application.

4-CCC-110
Ref. 1: Exhibit 4, pp.6-7

Question(s):

a) (P. 6) Please provide the 2023-2024 OM&A budget (or the most recent budget that was created using Oshawa PUC Networks' two-year budgeting cycle).
b) (P. 7) Please provide the 2025-2026 "provisional budget" that was approved by the CEO and presented to Oshawa PUC Networks' Board of Directors for approval.
c) (P. 7) Please explain any changes between the 2025-2026 "provisional budget" and the final budget.
d) (P. 7) Please confirm that the final budget is the OM&A amounts for 2025 and 2026 reflected in the application. If this is not correct, please explain.

4-CCMBC-111
Ref. 1: Exhibit 4, page 8

Question(s):

a) The Ministry of Energy and Electrification issued its renewed Letter of Direction to the OEB on December 19, 2024, which included a list of expectations and directives. Please provide Oshawa PUC Networks' cost estimate of implementing each expectation or directive.

b) The OEB currently has more than 30 active policy initiatives and consultations. Please provide Oshawa PUC Networks' cost estimate of implementing each initiative and consultation participation.

4-AMPCO-112
Ref. 1: Exhibit 4, p. 8

Question(s):

a) Please provide a detailed breakdown and explanation of the variance in subcontractor costs shown in Table 4-2.
b) Please provide a detailed breakdown and explanation of the variance in software and hardware fees shown in Table 4-2.
c) Please provide a detailed breakdown and explanation of the variance in Bad Debt Expense shown in table 4-2.
d) Please provide a detailed breakdown and explanation of the variance in "Other" costs shown in Table 4-2.

4-CCC-113
Ref. 1: Exhibit 4, pp.8-9

Question(s):

a) Please provide a breakdown of the OM&A cost escalation between 2021 and 2026 broken down between inflationary pressure and all other factors.

4-Staff-114
Ref. 1: Exhibit 4, pp.12-15

Question(s):

a) Please summarize the efficiency measures Oshawa PUC Networks considered and implemented to **minimize** the increase to the OM&A expense since the last cost of service application beyond those in reference 1 given that OM&A expenses are increasing by 61% or $13.9 million in five years.

4-VECC-115
Ref. 1: Exhibit 4, pp. 61, 108
Ref. 2: Appendix 2-M

Question(s):

a) Please provide the actual and forecast OEB annual assessment costs for 2021 through 2026.

b) Please update the one-time regulatory costs associated with this application to show the amounts incurred to date.
c) For the amounts shown in the years 2022-2024 please show the actual year the amount was incurred.
d) Please provide a detailed breakdown of all the consulting costs (consultant, cost and nature of work).
e) Please explain the nature of “incremental operating expenses” of Oshawa PUC Networks staff (54,879 + 29,852) that was incurred for this application and explain how it was determined to be “incremental.”

4-CCC/VECC-116
Ref. 1: Exhibit 4, pp.26-27

Question(s):

a) (PP. 26-27) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the operations supervision program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Operations Supervision	455,301	415,942	250,953	283,333	158,288	116,887	348,193
Salaries / Benefits							
Contracted Labour							

b) (P. 27) Please explain the very significant decline in operation supervision costs between 2023 actual and 2024 and 2025.

4-CCC/VECC-117
Ref. 1: Exhibit 4, pp.27-28

Question(s):

a) (PP. 27-28) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the overhead line operations program.

Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year	Variance (2026 Test Year vs. 2021 OEB Approved)	Variance (2021 Actuals vs. 2021 OEB Approved)	Variance (2026 Test Year vs. 2024 Actuals)
Overhead Lines Operations	753,124	251,295	838,380	419,239	918,765	650,479	1,197,997	444,873	-501,829	279,232
Salaries / Benefits										
Contracted Labour										

4-CCC/VECC-118
Ref. 1: Exhibit 4, p. 29

Question(s):

a) (P. 29) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the distribution station operations program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Distribution Station Operations	92,323	100,650	149,088	314,557	378,281	233,060	238,181
Salaries / Benefits							
Contracted Labour							
Security Measures							

b) (P. 29) Please further discuss the security measures installed and how the costs of the technology associated with those measures is proposed to recovered (capital or operational).

4-CCC/VECC/AMPCO-119
Ref. 1: Exhibit 4, pp. 30-31

Question(s):

a) (P. 31) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the vegetation management program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Vegetation Management	157,790	140,061	162,646	202,004	169,743	215,000	220,375
Salaries / Benefits							
Contracted Labour							

b) (P. 30) Please provide the cost associated with each of the three tree trimming areas (shown in Figure 4-6).
c) (P. 30) Please provide, by year between 2021-2026, which tree trimming area (as shown in Figure 4-6) was completed and include the percentage completion rate for each area
d) (P. 30) Please provide the term of the existing contract (e.g., 2024-2026, 2023-2027, etc.).
e) (P. 30) Please explain the process that Oshawa PUC Networks undertook to enter the tree trimming contract. As part of the response, please provide details about the RFP, the number of bidders, the selection process, etc.
f) Please provide the unit accomplishments for each of the years 2021 to 2024 and the forecast for 2025 to 2030.

4-CCC/CCMBC/VECC-120
Ref. 1: Exhibit 4, pp. 31-32
Ref. 2: Exhibit 9, pp. 21-23

Question(s):

a) Please confirm, complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the underground locates program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Underground Locates	321,070	433,389	340,520	457,350	575001	586194	484,343
Salaries / Benefits							
Contracted Labour							

b) (Ex. 9, p. 22) Please complete the following table to include the 2026 forecast number of locates and unit cost per locate.

Locate Costs	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Forecast	2026 Forecast
Locate Costs	$433,389	$340,520	$457,350	$575,001	$586,194	$484,343.00
Number of locates	10,289	6,853	6,462	7,051	6,697	
Unit cost per locate	$42.12	$49.69	$70.78	$81.55	$87.53	

c) (Ex. 9, p. 22) Please provide a reference to Oshawa PUC Networks' 2021 rebasing proceeding showing where the OEB approved locate costs of $321k for the 2021 test year.

d) (Ex. 4, p. 32 and Ex. 9, p. 22) Please reconcile the 2024 actual locate costs of $534,888 cited at Exhibit 4, p. 32 and the 2024 actual locate costs of $575,001 shown in Table 9-11 at Exhibit 9, p. 22.

e) (Ex. 4, p. 32) Oshawa PUC Networks states that the increased locate costs between 2021 and 2026 were beyond its control (due to increased staffing costs for locate sub-contractors). Please:
   i) Provide the term of the existing contract (e.g., 2024-2026, 2023-2027, etc.)
   ii) Explain the process that Oshawa PUC Networks undertook to enter the locates contract. As part of the response, please provide details about the RFP, the number of bidders, the selection process, etc.
   iii) Discuss what happened with respect to the locates-related contract after Bill 93 was implemented.

f) (Ex. 9, p. 21-22) Please advise whether it is Oshawa PUC Networks' position that the entire increase in locate costs (relative to OEB approved and escalated by the IRM adjustment factor) in 2024 and 2025 is a direct result of Bill 93. If not, please show which costs were excluded from the balance in the GOCA account.

g) (Ex. 9, P. 22) Please advise whether the locate costs recorded in the GOCA are entirely contractor costs or are Oshawa PUC Networks administrative costs also reflected.

h) (Ex. 9, p. 22) Please explain the significant decline in the number of locates between 2021 and 2025.

4-CCC/VECC-121
Ref. 1: Exhibit 4, p. 32

Question(s):

a) (P. 32) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the system control operations program.

		Historical								
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year	Variance (2026 Test Year vs. 2021 OEB Approved)	Variance (2021 Actuals vs. 2021 OEB Approved)	Variance (2026 Test Year vs. 2024 Actuals)
System Control Operations	286,997	376,912	256,755	474,884	230,572	277,109	283,844	-3,153	89,915	53,272
Salaries / Benefits										
Contracted Labour										

4-CCC-122
Ref. 1: Exhibit 4, p. 33

Question(s):

a) (P. 33) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the metering program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Metering	359,346	306,615	330,914	395,016	186,208	382,713	398,739
Salaries / Benefits							
Contracted Labour							

b) (P. 33) Please explain how the large proposed metering replacement program starting in 2026 ($1.1M / year) has been reflected in the 2026 OM&A forecast in the context that increased capital work appears to have an offsetting impact on the metering operations program (as discussed on page 33).

4-CCC/VECC-123
Ref. 1: Exhibit 4, p. 34

Question(s):

a) (P. 34) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the engineering operations program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Engineering Administration	423,493	345,950	223,415	563,096	768,076	666,261	806,639
Salaries / Benefits							
Contracted Labour							

4-CCC/VECC-124
Ref. 1: Exhibit 4, pp. 36-37

Question(s):

a) (P. 36) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the maintenance supervision program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Maintenance Supervision	409,281	95,690	211,261	229,137	147,232	101,704	128,717
Salaries / Benefits							
Contracted Labour							

4-CCC/VECC/AMPCO-125
Ref. 1: Exhibit 4, pp. 37-38

Question(s):

a) (P. 37) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the overhead line maintenance program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Overhead Lines Maintenance	424,896	326,471	245,980	283,019	461,115	559,679	574,046
Salaries / Benefits							
Contracted Labour							

b) (P. 38) Please provide additional details regarding Oshawa PUC Networks' statement that it has refined its inspection and maintenance programs to go above and beyond the OEB's DSC. Please provide the cost of this incremental effort with respect to overhead lines. Please also provide specific examples of proactive maintenance measures that have extended overhead line asset life (and link to where these extended useful lives are reflected in the application either through reduced capital replacements or reduced annual depreciation expense).

4-CCC-126
Ref. 1: Exhibit 4, p. 38

Question(s):

a) (P. 38) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the underground line maintenance program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Underground Lines Maintenance	313,830	172,232	203,391	236,107	311,791	194,467	199,328
Salaries / Benefits							
Contracted Labour							

b) (P. 38) Please provide the line item(s) in the capital program budget (Appendix 2-AA) where the capital rehabilitation costs can be found (and provide the relevant costs for each year of the historical period).

4-CCC/VECC/AMPCO-127

Ref. 1: Exhibit 4, p. 39

Question(s):

a) (P. 39) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the distribution station maintenance program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Distribution Station Maintenance	201,942	402,598	443,060	427,226	522,179	439,540	447,705
Salaries / Benefits							
Contracted Labour							

b) (P. 39) Please provide the incremental cost related to conducting substation maintenance per NETA MTS standards (relative to the previous approach). Please also provide specific examples of proactive maintenance measures that have extended station asset life (and link to where these extended useful lives are reflected in the application either through reduced capital replacements or reduced annual depreciation expense).

4-CCC/VECC-128
Ref. 1: Exhibit 4, pp. 41-42

Question(s):

a) (P. 41) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the meter reading & data management program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Meter Reading & Data Mgmt.	446,414	274,990	605,191	548,125	752,746	700,578	868,875
Salaries / Benefits							
Contracted Labour							

4-CCC/VECC-129
Ref. 1: Exhibit 4, pp. 42-43

Question(s):

a) (P. 43) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the customer billing program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Customer Billing	1,124,771	1,109,647	1,125,229	1,361,082	1,299,464	1,589,946	1,343,538
Salaries / Benefits							
Contracted Labour							

b) (PP. 42-43) Please provide a summary of the key details with respect to the customer billing contract. As part of this response, please provide the term of the contract (i.e., start date and end date), breakdown between fixed and variable pricing, and annual escalation clauses.

c) (PP. 42-43) Please explain the process that Oshawa PUC Networks undertook to enter the customer billing contract. As part of the response, please provide details about the RFP, the number of bidders, the selection process, etc.

d) (PP. 43) Please provide the e-billing subscriber estimate (%) for 2026 based on the most up-to-date information. As part of the response, please provide the reduction ($) that was included in the 2026 forecast to reflect the 2026 e-billing subscriber estimate.

4-CCC/VECC-130
Ref. 1: Exhibit 4, pp. 44-50, 75, 80

Question(s):

a) (P. 47) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the customer success and collecting program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Customer Success and Collecting	1,473,746	1,119,685	1,103,787	920,832	1,375,483	1,476,555	1,834,959
Salaries / Benefits							
Contracted Labour							

b) (P. 44) Please provide a summary of the key details with respect to the call centre contract. As part of this response, please provide the term of the contract (i.e., start date and end date), breakdown between fixed and variable pricing, and annual escalation clauses.
c) Please explain the process Oshawa PUC Networks undertook to enter the call centre contract. As part of the response, please provide details about the RFP, the number of bidders, the selection process, etc.
d) (P. 44) Please provide the FTE count for call centre employees before and after the outsourcing occurred in 2024. As part of the response, please also provide the proposed number of call center FTEs in 2026. Please also provide the average total direct compensation cost for call centre employees based on the 2026 forecast for these employees.
e) (PP. 47-48) Please provide a financial analysis showing the total incremental costs/savings between the previous approach of staffing the call centre in-house relative to the contracting approach for each year 2024, 2025 and 2026. The analysis should reflect the incremental contracting costs and the reduced Oshawa PUC Networks labour costs.
f) (PP. 46-47) Please provide the incremental costs incurred, or forecast to be incurred, related to the additional collection efforts for each year 2025 and 2026 relative to the period before the change in approach was implemented. As part of the response, please advise whether these additional collection efforts are handled by an affiliate of Oshawa PUC Networks (and are charged at a market price to the regulated utility).
g) (P. 49) With respect to the insurance coverage, please:
    i. Advise whether there is only insurance coverage for large unpaid bills (i.e., $2,500 or higher).
    ii. Explain how the claim payments are reflected in the forecast of bad debt.

4-VECC-131
Ref. 1: Exhibit 4, pp. 44-50, 75, 80

Question(s):

a) The evidence states: “Oshawa Power outsourced the call centre in 2024 and thus shifted 12.5 positions to subcontracted costs from the 2021 OEB Approved to 2026 Test Year.” With respect to Appendix 2-K in what year are these 12.5 positions removed?
b) Please clarify if 12.5 refers to FTEs and if not please clarify the number of FTEs removed from Appendix 2-K due to the outsourcing.
c) For the last full year the 12.5 positions were employed was the total compensation paid?

4-Staff/SEC/CCMBC/VECC-132
Ref. 1: Exhibit 4, p.50
Ref. 2: Exhibit 1, p.30
Ref. 3: Exhibit 1, p.119

Question(s):

a) Please provide the methodology used to forecast the bad debt amount for 2026.
    a. Please explain why Oshawa PUC Networks’ bad debt expense will increase by 20% in 2026 to $1.2 million compared to $1.0 million in 2025, given increased collection activities, as well as Oshawa PUC Networks’ goal to reduce bad debt to pre-pandemic numbers.
b) Please provide the actual bad debt incurred to date for 2025. Please explain how this amount is calculated (e.g. length of arrears of account, etc.)
c) Please explain why bad debt increased significantly in 2023 by $700k compared to 2022.
d) How does Oshawa PUC Networks believe the requested greater than 20% increase to distribution rates for residential customers will affect the bad debt expense in 2026?
e) Please provide any internal analysis or study of the relationship between current bad debt levels of the Applicant and the COVID-19 pandemic.

4-CCC/VECC-133
Ref. 1: Exhibit 4, p. 52

Question(s):

a) (P. 52) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the communications and customer relations program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Communications & Community Relati	239,216	230,409	297,797	422,398	270,588	335,661	394,033
Salaries / Benefits							
Contracted Labour							
LEAP Funding							

4-CCC/VECC-134
Ref. 1: Exhibit 4, pp. 53-55

Question(s):

a) (PP. 54-55) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the general administration program. In the context of the broad range of activities included in the general administration program, please link the various line items that are added to the table to the related activity (e.g, supply chain, IT, HR, etc.).

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
General Administration	2,610,949	3,377,547	3,552,454	3,144,238	4,651,081	5,637,225	6,294,835
Salaries / Benefits							
Contracted Labour							

b) (PP. 53-54) Please explain whether the entirety of the labour and benefit costs associated with corporate, finance, regulatory, supply chain, IT and HR departments are included in the general administration budget (or is it only executive compensation that is included). Please provide a detailed discussion of which labour costs are part of the general administration program relative to the other programs in the Administrative & General category. As part of the response, please reconcile the FTEs shown in Table 4-19 (on page 54) to the program categories shown in Table 4-18 (on page 53).

4-CCC/VECC/AMPCO/Staff-135
Ref. 1: Exhibit 4, pp. 54, 56-58, 73

Question(s):

a) (P. 54) Please provide a detailed job description for each of the 10.3 positions (FTEs) included as part of the Information Technology program budget. As part of the response, please highlight the roles that were created during the 2021-2025 period.

b) (P. 57) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the IT operations program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Information Technology	744,509	1,095,997	817,258	1,118,633	1,519,265	1,745,262	1,921,339
Salaries / Benefits							
Contracted Labour							
Software Subscriptions							

c) (P. 57) Please advise whether Oshawa PUC Networks has undertaken a benchmarking exercise with respect to its IT cost relative to other similar businesses. If so, please provide this study.

d) (P. 57) Please discuss the extent to which the software licenses include support to Oshawa PUC Networks for the installation, use, troubleshooting, etc. of the software.

e) (P. 57, 73) Please further explain the need for an in-house cyber security analyst. As part of the response, please discuss whether the systems/software that Oshawa PUC Networks purchases already include cyber security tools (and assistance from the vendor(s).

f) (P. 57) Please advise whether Oshawa PUC Networks has collaborated with other LDCs to negotiate software license discounts.

g) (P. 58) Please provide a quantification of the capital savings included in the IT-related capital budget (with reference to where these savings can be found in the application) resulting from the “migration from traditional capital purchases to subscriptions…”

h) Please differentiate costs for new GIS tools, automation tools, and OMS that are in both the OM&A and capital programs.

4-CCC/VECC-136
Ref. 1: Exhibit 4, pp. 58-59

Question(s):

a) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the Human Resources & Safety program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Human Resources & Safety	429,508	444,171	453,197	529,014	550,902	459,274	507,210
Salaries / Benefits							
Contracted Labour							

4-CCC-137
Ref. 1: Exhibit 4, pp.59

Question(s):

a) Please advise whether Oshawa PUC Networks' insurance coverage includes provisions for cyber security.
b) Please explain the process that Oshawa PUC Networks undertook with respect to selecting its insurance policy. As part of the response, please provide details about the RFP, the number of bidders, the selection process, etc.

4-CCC/CCMBC-138
Ref. 1: Exhibit 4, pp.60-61

Question(s):

a) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the facilities program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Facilities	769,344	686,659	836,866	780,080	754,168	807,876	870,610
Salaries / Benefits							
Contracted Labour							
Leases							

b) With respect to Oshawa PUC Networks' current administrative and operational facility, please provide a detailed breakdown of the total annual costs associated (e.g., lease payments, maintenance, insurance, etc.) for each year during the period 2021-2025.

4-AMPCO-139
Ref. 1: Exhibit 4, p. 63

Question(s):

a) Please provide the turnover rate for each of the years 2021 to 2024.
b) Please provide the current turnover rate for 2025.
c) Please provide the turnover rate assumption for 2026.

4-CCC-140
Ref. 1: Exhibit 4, pp.108-109

Question(s):

a) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with the regulatory affairs program.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Regulatory Affairs (assessments, app	415,032	361,643	412,104	433,872	469,050	514,197	550,818
OEB Cost Assessment							
One-Time Rebasing Costs							
Consulting							
Legal							

4-Staff/CCMBC-141
Ref. 1: Exhibit 4, p.34

Question(s):

a) Has Oshawa PUC Networks allocated all engineering administrative costs to OM&A or the respective capital programs?

4-CCC/VECC-142
Ref. 1: Exhibit 4, pp. 26, 41, 54, 63, 67

Question(s):

a) The combined year-end FTE count from each of Tables 4-13, 4-17 and 4-19 is set out in the table below. Please confirm, or correct, the below table that sets out FTE at the program/department level.

O&M Program FTEs	2021 OEB-approved	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Operations							
Distribution	29.0	22.0	22.0	25.5	23.4	24.0	30.0
Metering Service - Technicians	3.0	2.0	2.0	2.3	2.7	3.0	3.0
System Control - Operators	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Engineering	4.0	2.0	1.0	4.0	4.3	4.0	5.0
Technical Services	5.0	6.0	6.0	6.0	7.7	8.0	8.7
Operations Management	7.0	4.0	3.0	2.0	2.0	2.0	3.0
Sub-Total	**50.0**	**38.0**	**36.0**	**41.8**	**42.0**	**43.0**	**51.7**
Customer Service							
Communications	1.0	0.0	2.0	1.5	1.0	2.0	2.3
Customer Service	15.5	8.0	9.5	7.5	3.2	3.0	4.0
Metering / Reading	3.3	1.0	1.0	2.0	2.5	3.0	4.0
Sub-Total	**19.8**	**9.0**	**12.5**	**11.0**	**6.7**	**8.0**	**10.3**
Admin & General							
Corporate	4.0	7.0	4.0	7.2	8.6	8.8	9.0
Finance & Regulatory	7.3	7.9	9.5	14.3	13.8	13.5	15.6
Supply Chain	3.3	2.0	3.0	3.0	3.2	3.0	4.3
IT Operations	3.0	2.4	4.0	5.5	7.6	8.0	10.3
Human Resources	2.0	2.0	2.5	2.2	1.9	1.6	1.9
Health & Safety	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Facilities	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Sub-Total	**21.6**	**23.3**	**25.0**	**34.2**	**37.0**	**36.9**	**43.2**
Total	91.4	70.3	73.5	87.0	85.7	87.9	105.2

b) Please explain the difference in total FTEs in the above table and the number of FTEs provided in Table 4-20. Please also re-state the above table showing FTEs by program/department on the same basis as Table 4-20.

c) Please provide an update to the above table on the same basis as Table 4-20 that reflects the best available information regarding the 2025 FTE count. As part of this response, please discuss any implications of the 2025 updated FTE count on the 2026 forecast.

d) Please explain the differences between Table 4-20 and Table 4-26. For example, Table 4-20 shows a reduction of 9 FTEs between 2021 actual and 2022 actual.

In contrast, Table 4-26 shows an increase of 5 staff. To the extent possible, please provide Table 4-26 on the same basis as Table 4-20.

e) Please provide a full listing of all position titles (broken out by program/department) for each of 2024 actual, 2025 forecast and 2026 forecast in table format (similar to Table 4-26 but for all positions instead of only positions that had additions or eliminations). As part of the response, please include the number of FTEs that are in each position (same basis as Table 4-20) and highlight which positions are proposed to be created between 2024 and 2026.

f) Please provide a similar table as requested above (i.e., full listing of positions broken out by program/department) that highlights the following:
   i. The positions that were in place at the time that the Resource Optimization Review was completed.
   ii. The positions that Oshawa PUC Networks proposes to create / fill (or has already created/filled) resulting from the Resource Optimization Review
   iii. Other positions that Oshawa PUC Networks proposes to create / fill (or has already created / filled) that were not recommended as part of the Resource Optimization Review.

4-VECC-143
Ref. 1: Exhibit 4, pp. 26 - 67

Preamble:

		Historical								
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year	Variance (2026 Test Year vs. 2021 OEB Approved)	Variance (2021 Actuals vs. 2021 OEB Approved)	Variance (2026 Test Year vs. 2024 Actuals)
Overhead Lines Operations	753,124	251,295	838,380	419,239	918,765	650,479	1,197,997	444,873	-501,829	279,232

2026 Test Year expenses increased by $279,232 compared to 2024 Actuals. Labour increased from 2024 by 6.6 FTEs including new PLTs and apprentices, aligned with Oshawa PUC Networks' workforce planning strategy to meet current and future needs and knowledge transfer.

		Historical								
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year	Variance (2026 Test Year vs. 2021 OEB Approved)	Variance (2021 Actuals vs. 2021 OEB Approved)	Variance (2026 Test Year vs. 2024 Actuals)
Engineering Administration	423,493	345,950	223,415	563,096	768,076	666,261	806,639	383,147	-77,542	38,564

The 2026 Test Year increased by $383,147 compared to 2021 OEB Approved. The increase is primarily due to an increase in FTEs of 4.7 positions.

Variance Explanations

Programs	Last Rebasing Year (2021 OEB-Approved)	Historical				2025 Bridge Year	2026 Test Year	Variance (2026 Test Year vs. 2021 OEB Approved)	Variance (2021 Actuals vs. 2021 OEB Approved)	Variance (2026 Test Year vs. 2024 Actuals)
		2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals					
Communications & Community Relati	239,216	230,409	297,797	422,398	270,588	335,661	394,033	154,817	-8,807	123,445

The 2026 Test Year increased by $154,817 compared to 2021 OEB Approved. This is the result of the addition of a Communications Coordinator in 2023 and a student. In addition, the costs for LEAP increased in 2023 and again in 2024, however incremental LEAP funding not already included within electricity rates has been recorded in a generic deferral account until the next rebasing, as discussed in section 4.7.

Variance Explanations

Programs	Last Rebasing Year (2021 OEB-Approved)	Historical				2025 Bridge Year	2026 Test Year	Variance (2026 Test Year vs. 2021 OEB Approved)	Variance (2021 Actuals vs. 2021 OEB Approved)	Variance (2026 Test Year vs. 2024 Actuals)
		2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals					
General Administration	2,610,949	3,377,547	3,552,454	3,144,238	4,651,081	5,637,225	6,294,835	3,683,886	766,598	1,643,754

The 2026 Test Year increased by $3,683,886 compared to 2021 OEB Approved. There has been significant growth and change within the corporate department for the new executive team, additional resources in the finance department, the creation of a new regulatory department in 2024, and the addition of one supply chain analyst. The staffing change, net of eliminated positions, was an increase of 14.3 FTEs. The primary increase is labour and benefits based on the number of FTEs and inflation-related increases as well as compensation and benefit increases to bring this in line with industry standards.

Question(s):

a) The above extractions from variance analysis describes the main reason for cost increases in each of the 4 different categories as being due to FTE increases. The overall FTE increases (highlighted) total 27.6 incremental FTEs as between 2021 and 2026. Appendix 2-K shows the total FTEs in 2021 as 81 and the total in 2026 as 97. In 2023 or 2024 12.5 positions were eliminated due to outsourcing. Is it correct to calculate 2026 FTEs as (81+27.6-12.5) or 96.1?

b) What was the average total compensation cost of the 12.5 call centre staff and what is the average total compensation of the incremental 27.6 FTEs explained as the main reason for cost increase in 2026?

4-CCC/CCMBC/VECC/AMPCO-144

Ref. 1: Exhibit 4, p. 63

Question(s):

a) Please provide the average number of vacancies (vacancy rate) that Oshawa PUC Networks had each year during the 2021-2024 period.
b) Please discuss how, if at all, staff vacancies are reflected in the 2026 FTE forecast. If vacancies are reflected, please provide the vacancy rate applied.

4-AMPCO-145
Ref. 1 Exhibit 4, p. 63

Question(s):

a) With respect to Appendix 2-K, please provide the number of employees, Total Salary and Wages, Total benefits and Compensation by the following categories: Executive, Management, Union, and Non-Union. In the response, please provide a further breakdown of overtime and incentive pay by the above. Please also provide the number of employees that are eligible for incentive pay in each year. Please include any updates to 2025 and 2026. Please provide an excel version of the response.
b) Please provide the percentage salary increases for Executive, Management, Union and Non-Union for each of the years 2021 to 2026.
c) Please provide a comprehensive Organizational Chart for 2021 actuals and 2026 plan.

4-CCC/Staff-146
Ref. 1: Exhibit 4, p. 69-88

Question(s):

a) (P. 69) Please explain the statement that Oshawa PUC Networks will focus "on hiring PLTs in tandem with anticipated retirees and ability to manage the 1:1 for apprentice development."
b) (P. 72) Please reconcile the statement that "Oshawa Power has hired one PLT and one PLT apprentice, and plans to hire an additional PLT and PLT apprentice in 2026 with Table 4-26 (which appears to show 1 PLT apprentice and no PLTs having been hired in 2025).
c) (P. 73) Please explain why the financial analyst role is targeted for hiring in 2026 (instead of 2027) in the context of the ERP implementation timing. Please also advise which department this role will reside.

d) (P. 73) Please discuss what position(s) are currently involved in, or responsible for, supply chain management and, more specifically, discuss what involvement the supply chain management analyst will have in the ERP implementation. Please also advise which department this role will reside.
e) (P. 73) Please discuss what positions(s) currently maintain, test and oversee IT and act as a bridge between the IT and business teams. Please also confirm that the Business System Analyst role will be part of the IT department.
f) (P. 73) Please advise whether the Director, Engineering and Operations position has already been filled.
    a. Why has the need for this role materialized quicker than anticipated?
    b. Is there any need to hire the Director of Engineering and Operations in 2025 besides knowledge transfer with the Managing Director?
g) (PP. 73, 81) Please advise what position(s) are currently involved in, or responsible for, maintaining and managing GIS data. As part of the response, please discuss whether the Manager, Metering and Operational Data was the sole person that did this work or if that manager oversaw others who were completing this work. Please discuss the rationale for the hiring of the GIS Analyst role in 2026. Please also advise which department this role will reside.
h) (P. 77) Please confirm that the SCADA/P&C Technician was not recommended as part of the Resource Optimization Review.
i) (P. 77) Please explain what incremental skills a SCADA/P&C technician has relative to the staff that previously managed the P&C/SCADA programming & administration.
    a. Please explain in more detail the need for the SCADA/P&C Technician hire in 2026 given that Oshawa PUC Networks' control room staff and PME staff have typically filled the requirements of this role and given that reliability has seen an improved trend over the historical period.
j) (P. 77) Please confirm that the incremental Technical Services Technician was not recommended as part of the Resource Optimization Review. Please also advise whether the incremental Technical Services Technician has been hired in 2025.
    a. Please explain the need for the additional technical service technician in 2025 given that the number of upgrades and new connections are expected to increase marginally from 2024 to 2026.
k) (P. 78) Please confirm that the roles of Manager of Metering & Operations and Operation System Specialist (GIS) were fully eliminated from the organization (not simply eliminated in one department and moved to another department).
l) (P. 78) Prior to the addition of the two new engineering manager roles (Stations and P&C and Distribution Design & System Planning) what role was responsible for this work. Please also confirm that the two new manager roles are at a

significantly higher total compensation than the replaced engineers in training roles.

m) (PP. 79, 82) Prior to the establishment of the Manager, Communications (later Director, Communications and Marketing) and Communication Coordinator roles, what position(s) were responsible for external and internal communications. Please advise how many FTEs Oshawa PUC Networks plans to have that are involved in communications & marketing for 2026.
n) (P. 81) Please provide the savings resulting from insourcing some meter data reporting functions (including hiring a Meter Operator) that had previously been outsourced. As part of the response, please show where, in the application, these cost savings are reflected for the years 2024 to 2026.
o) (P. 81) Please confirm that the CFO position does not reflect a net FTE addition as the previous roles that managed these responsibilities were eliminated.
p) (P. 82) Please confirm that the CTO position reflects a net FTE addition. As part of the response, please confirm that the Senior Manager, Technology was backfilled.
q) (P. 83) Please confirm that the Director, Regulatory and Commercial Affairs reflects a net FTE addition. Prior to this addition, please advise which position was responsible for the same responsibilities.
r) (P. 84) Please confirm that the Regulatory Coordinator (later Regulatory Analyst) role reflects a net FTE addition.
s) (PP. 84-85) Please provide the organizational structure for the Regulatory and Finance department before and after the 2024 restructuring of the finance department. As part of the response, please include the number of FTEs that supported regulatory & finance functions before and after restructuring.
t) (P. 86) Please advise whether the manager of governance role has already been filled. Please also discuss what position in the organization was tasked with these same responsibilities currently (or prior to the hiring).
    a. Please expand upon the need for to hire a Manager of Governance in mid-2025 and how it will improve processes.
    b. How have expected efficiencies from the Manager of Governance role been captured in the 2026 budget?
u) (P. 86) Please advise when the Project Management Office (PMO) was created, how many FTEs are in the PMO, the total costs of the PMO, and the department that the PMO resides. Please also provide specific examples of the PMO increasing efficiency and lowering overall project costs.
v) (PP. 86-87) Please provide the savings resulting from the automation and digitization of certain operational processes resulting from the addition of the Integration and Automation Architect (IAA) role. As part of the response, please

show where, in the application, these cost savings are reflected for the years 2024 to 2026.

4-Staff-147
Ref. 1: Exhibit 4, pp.72-73, Table 4-24, Table 4-25

Preamble:
In reference 1, Oshawa PUC Networks responded to the resource optimization review for each new position recommended in the review.

Question(s):

a) What criteria did Oshawa PUC Networks use to determine what positions to implement and which positions to defer based on the feedback received in the Resource Optimization Review? How did Oshawa PUC Networks consider customers' feedback on utility costs when evaluating each position?
b) The Resource Optimization Review provided a recommended action plan for technical hires until 2030. Has Oshawa PUC Networks considered these hires or further hires of professional staff beyond 2026? If so, please provide a summary of this plan.

4-Staff/SEC/CCMBC-148
Ref. 1: Exhibit 4, p.76
Ref. 2: Exhibit 4, p.75, Table 4-26
Ref. 3: Exhibit 4, Attachment 4-1, Report p.37

Question(s):

a) Please explain what incremental work or increase in workload has triggered the need to hire two new Powerline technician (PLT) apprentices, two new PLTs, and two apprentice Power Maintenance Technicians (PMEs) in 2025-2026.
b) Please confirm that Oshawa PUC Networks is maintaining the same number of engineering interns in 2026 compared to previous years.
    a. If additional interns are being hired beyond historical years, what additional incremental work is causing these hires and why is this not shown in Table 4-26?
c) Please advise of any recognized standards or metrics that can be used to benchmark apprentice programs by LDCs to those of their peers.

4-Staff-149
Ref. 1: Exhibit 4, p.99

Preamble:
Oshawa PUC Networks noted in reference 1 that the Manager, Customer Service position is being rehired in 2025 for a position that was eliminated when the Supervisor, Customer Service role was established in 2024.

Question(s):

a) What is the need to bring this role back, given that the position was eliminated for a supervisory position?
b) Has this role been filled in 2025?

4-Staff-150
Ref. 1: Exhibit 4, p.80

Preamble:
Oshawa PUC Networks noted in reference 1 that it promoted its Project Lead/Operations Excellence Manager in IT to a Director Meter to Cash in 2025.

Question(s):

a) Bad debt is expected to decrease by $272k in 2026 compared to 2024, yet customer success and collecting increased by $459k over the same period. Please explain the benefits versus costs of increasing collection costs and how the Director Meter to Cash role will optimize collections. What does Oshawa PUC Networks estimate the bad debt expense would be without the additional collection effort and why?
b) How has the optimization of collection activities resulting from this role been captured in the 2026 budget?
c) In what ways is this role intended to improve the call centre? Are call centre costs expected to decrease as a result of these improvements in 2026? If so, where can this be seen in Appendix 2-JC?

4-Staff/CCMBC-151
Ref. 1: Exhibit 4, p.81

Preamble:
Oshawa PUC Networks noted in reference 1 that it will hire a GIS Analyst in 2026 to fill the gap in having a dedicated GIS resource since the Operations Systems Specialist (GIS) role was eliminated in 2022.

Question(s):

a) How has Oshawa PUC Networks handled not having a dedicated GIS Analyst from 2022-2025, and why is there a need to hire a GIS Analyst now?

4-Staff/CCMBC-152
Ref. 1: Exhibit 4, p.87

Question(s):

a) Please note any savings that will be realized as a result of not having to rely on external contractors once the Business Analyst is hired in 2026. Where will these savings be realized in the Chapter 2 Appendices 2-JC?

4-Staff-153
Ref. 1: Exhibit 4, p.90

Question(s):

a) How do historical inflationary adjustments for management staff align with those provided to trades and technical staff?
b) How has Oshawa PUC Networks planned to improve salaries and benefits based on the benchmarking results that showed that professional and management salaries and benefits needed to be improved in order to remain competitive?

4-CCC/VECC-154
Ref. 1: Exhibit 4, p. 89-100

Question(s):

a) Please provide a table that shows the relative contribution to Oshawa PUC Networks' increased compensation costs for the 2021-2026 period between changes in FTEs relative to increases to salaries & benefits.
b) (P. 89) Please provide any third-party compensation benchmarking studies (Union and/or Non-Union) that were completed by Oshawa PUC Networks in advance of the current application to support its statement that it "ensures compensation levels are in alignment with industry averages, based on the P50 market position referred to in the survey." If no third-party studies were completed in advance of the application, please explain why. In the case that Oshawa PUC Networks performed its own internal benchmarking review, please provide that review.
c) (P. 90) Please provide any analysis completed with respect to the wage increases set out in Oshawa PUC Networks' collective bargaining agreement relative to other LDCs.

4-Staff/CCMBC-155
Ref. 1: Exhibit 4, p.99
Ref. 2: Chapter 2 Appendices – 2-K

Preamble:
Oshawa PUC Networks noted in reference 1 that net FTEs are increasing by 2% in 2025 but compensation is increasing by 11%.
According to reference 2, management total compensation are increasing 15.4% in 2024, 19.1% in 2025 and 10.9% in 2026 on a per FTE basis.

Question(s):

a) Please explain how Oshawa PUC Networks estimated a compensation increase of 11% given only a 2% increase to FTEs as noted in reference 1.
b) Please explain how Oshawa PUC Networks estimated a 19.1% increase in compensation per FTE for 2025 and 10.9% in 2026 as per reference 2, especially given that many of the management staff are newer positions from 2023 and 2024 with recently established compensations.

4-VECC-156
Ref. 1: Exhibit 4, p.108

Question(s):

a) Under what category of costs in Appendix 2-JC (OM&A programs table) are memberships costs found?
b) Please provide a list of the memberships (EDA, etc.) and provide a breakdown for each of the years 2021 through 2026 (forecast).

4-SEC-157
Ref. 1: Exhibit 4, p.7

Question(s):

a) Please provide a copy of the Test Year provisional budget approved by the CEO and provide details of any changes implemented before the final budget was formally approved.

4-SEC-158
Ref. 1: Exhibit 4, p.8

Question(s):

a) Please break down the $4,366,376 cost driver Labour & Benefits into its overall causes including inflation, increasing customer count, and other (specified) causes.

4-SEC-159
Ref. 1: Exhibit 4, p.16

Question(s):

a) Please provide any internal documents relating to or explaining the apparent shift in spending of $816,265 reduction in O&M and $896,894 increase in G&A between 2021 OEB approved and 2021 Actuals.

4-SEC/CCMBC-160
Ref. 1: Exhibit 4, p.18
Ref. 2: Exhibit 4, p.44

Question(s):

a) Please provide, for all years, the impact of outsourcing in reducing FTEs, and provide the adjusted (i.e. higher) increase in FTEs after taking those outsourcing reductions into account.

4-SEC-161
Ref. 1: Exhibit 4, p.20
Ref. 2: Exhibit 4, p.91

Question(s):

a) Please confirm that, in EB-2020-0048, the OEB approved OM&A funding for 91 FTEs, but during the five years 2021-2025 the Applicant never actually had that many FTEs working.

4-SEC/Staff/VECC-162
Ref. 1: Exhibit 4, p.62

Preamble:
Oshawa PUC Networks has forecasted a Board Expense budget of $501k in 2026, an increase of $256k from 2021 actuals. Oshawa PUC Networks noted that the increase is primarily due to 2024 increased director fees and associated costs for additional meetings.

Question(s):

a) Please explain the reduction in management fees from 2021 OEB approved to 2021 actuals, and the subsequent increase in management fees from 2023 to 2024 actuals.
b) Please explain why additional meetings have been required since 2024 and why this increase is sustained in 2026 given increased staffing levels throughout the organization.
c) Please provide the per diem (or other compensation amount) per meeting in 2021 and the current per diem for Board meetings.

4-SEC/CCMBC-163
Ref. 1: Exhibit 4, p.67

Question(s):

a) Please explain the extent, if any, to which there are increased work demands today due to aging distribution infrastructure, compared to past years.

4-SEC-164
Ref. 1: Exhibit 4, p.69
Ref. 2: Exhibit 4, p.75

Question(s):

a) Please describe any adjustments made to employee numbers and ratios in the comparison provided based on levels and types of outsourcing by the LDCs being compared.

4-SEC/CCMBC-165
Ref. 1: Exhibit 4, p.79

Question(s):

a) Please provide a copy of the outsourcing agreement for the call centre. If the call centre was outsourced to an affiliate, please provide all tender, pricing and other documents demonstrating the fairness of the procurement process.

4-SEC-166
Ref. 1: Exhibit 4, p.88

Question(s):

a) Please provide a copy of the Korn Ferry Management Compensation Study.

4-SEC/AMPCO-167

Ref. 1: Exhibit 4, p.91

Question(s):

a) Please provide a copy of the variable incentive plan referred to.
b) Please provide the incentive plan performance targets linked to the OEB scorecard for 2026.
c) Please provide the number of employes that received incentive pay compared to the number of employees that were eligible for each of the years 2021 to 2024 and provide the assumption for 2026.

4-SEC-168
Ref. 1: Exhibit 4, p.96

Question(s):

a) Please reconcile tables 4-32 and 4-26.

4-SEC-169
Ref. 1: Exhibit 4, pp.100-104

Question(s):

a) For each year from 2021 to 2026, please provide the full breakdown of the fully allocated costs analysis for Shared Services, showing total costs for each category, what costs were allocated where, and the basis of the allocation. Please provide a similar full breakdown for the Corporate Cost Allocation in each year.

4-VECC-170
Ref. 1: Exhibit 4, pp.101

Question(s):

a) Please confirm that 2825407 Ontario Inc. is an affiliate of Oshawa PUC Networks.
b) Please explain the rationale for outsourcing meter and collection services to this company.
c) Please explain what costs were saved in outsourcing this function and specifically the number of FTEs terminated as a result.
d) Table 4-39 (Appendix 2-N) shows the pricing methodology for the two services of metering and collection as being “market”. Please explain how the “market” price was determined.

e) Please provide the contract between Oshawa PUC Networks and 2825407 Ontario. Was this contract achieved through an open tendering process. If yes, please explain that process. If not, please explain why not.

4-CCC-171
Ref. 1: Exhibit 4, p. 62, 101, 106

Question(s):

a) Please complete and expand by adding additional lines (as necessary) the following table to show a more detailed breakout of the costs associated with Oshawa PUC Networks' Board of Directors.

		Historical					
Programs	Last Rebasing Year (2021 OEB-Approved)	2021 Actuals	2022 Actuals	2023 Actuals	2024 Actuals	2025 Bridge Year	2026 Test Year
Board Expenses	375,547	245,625	275,080	292,758	494,418	484,957	501,129
Director Fees							

b) Please advise whether the "management fee" described on page 101 is the same cost item as the Board expenses discussed on page 62. If not, please explain the difference between these two expenses.
c) Please explain the significant increase in the "% of corporate costs allocated" to Oshawa PUC Networks since 2021. As part of the response, please discuss whether addition of a new affiliate (providing metering and collection services) was reflected in the allocation methodology.

4-CCC-172
Ref. 1: Exhibit 4, p. 62, 101, 106
Ref. 2: Chapter 2 Appendices, Appendix 2-N

Question(s):

a) Please highlight where the shared service-related revenues for 2026 (totaling approx. $1.5 million) are reflected in other revenues or as offsets to OM&A in the evidence.
b) Please explain the reduced shared finance service costs allocated to Oshawa PUC Networks'affiliates (OPUCES and OPUCS) between 2024 actual and the 2026 test year.

4-SEC-173

Ref. 1: Exhibit 4, Attachment 4-1, p.1

Question(s):

a) Please provide a copy of the “proposal outlining the scope of the project” referred to.

4-SEC-174
Ref. 1: Exhibit 4, Attachment 4-1, p.2

Question(s):

a) Please provide a table of the employee turnover rates, customer growth projections, and retirement projections relied on by the consultant.

4-SEC/CCMBC-175
Ref. 1: Exhibit 4, Attachment 4-1, CV p.1

Question(s):

a) Please provide a list of all electric utilities included in the “selected client projects” described.

4-SEC/CCMBC-176
Ref. 1: Exhibit 4, Attachment 4-1, CV p.1

Question(s):

a) Please provide details of all studies done by the consultant that recommended downsizing the number of employees in an organization.

4-SEC-177
Ref. 1: Exhibit 4, Attachment 4-1, Report p.4, p.57

Question(s):

a) Please provide all of the empirical data in the consultant’s possession supporting the statement “[Oshawa PUC Networks] has maintained a workforce below the average of other medium sized LDC peers for the past number of years”.

4-SEC-178
Ref. 1: Exhibit 4, Attachment 4-1, Report p.21

Question(s):

a) Please provide all of the empirical data in the consultant's possession supporting the statement "[Oshawa PUC Networks] has done an excellent job of keeping electricity rates low".

4-SEC-179
Ref. 1: Exhibit 4, Attachment 4-1, Report p.32

Question(s):

a) Please explain the extent, if any, to which the costs of leadership development activities and initiatives can be offset by the lower compensation levels of inexperienced leaders compared to experienced leaders.

4-SEC-180
Ref. 1: Exhibit 4, Attachment 4-1, Report p.41

Question(s):

a) At the current insufficient staffing levels, how is Oshawa PUC Networks managing to "execute key functional activities" and attain OEB performance standards?

4-SEC/CCMBC-181
Ref. 1: Exhibit 4, Attachment 4-1, Report p.53

Question(s):

a) Please explain the statement "Oshawa Power will address having an in-person response to customers as identified in the survey by outsourcing services to its affiliate".

4-CCC-182
Ref. 1: Exhibit 4, Attachment 4-1, pp. 4, 29, 41, 47

Question(s):

a) (P. 4) Please confirm that the analysis/recommendations related to "workforce planning" for trades & technical staff reflects a comparison against 7 LDCs that were surveyed.
b) (P. 4) Please confirm that the analysis/recommendations related to the "Organization Structure Review" for management and professional staff does not reflect any direct comparison against other LDCs (i.e., there was no survey completed regarding the management & professional staff roles at other LDCs).

c) (P. 29) Please provide the number of actual retirements that occurred between November 2024 (which is the date of the Resource Optimization Review) and the most up-to-date information for 2025.
d) (PP. 41, 47) Please provide the annual breakdown of capital & maintenance work completed in-house relative to contracted out for each year 2021 to 2024. Please advise where in the application this breakout is provided.
e) (PP. 41, 47) Please provide the annual breakdown of capital & maintenance work forecast to be completed in-house relative to contracted out for each year 2026 to 2030. Please advise where in the application this breakout is provided.
f) (P. 47) Please list the 7 LDCs that were considered in the peer group analysis for the technical & trades workforce.
g) (P. 61) Please reconcile the statement that "capital work will increase by over 20% between 2026-2030…" with the capital spending set out in Appendix 2-AB for the same period. Please explain how a forecast reduction to the capital budget between 2026 and 2030 impacts the recommendations made in the report.
h) (P. 73) Please further explain the statement that "the optimal organization structure does not contemplate roles that may currently exist but will be re-structured or re-purposed to support the shifting needs of the organization." As part of the response, please explain whether the recommendations are for 10 net new FTEs or 10 new positions that could be filled with existing employees that are currently in other roles.

4-DRC-183
Ref 1: Exhibit 4, p. 13
Ref 2: Exhibit 1
Ref 3: Exhibit 3

Question(s):

a) Please confirm whether Oshawa PUC Networks' EV adoption forecast explicitly incorporates the federal ZEV sales mandate and its 2026/2030/2035 interim targets. If not, please explain why the forecast does not reflect this federal policy, and whether Oshawa PUC Networks intends to update its assumptions.
b) Please provide Oshawa PUC Networks' forecasted annual EV sales as a percentage of new vehicle sales in its service area in 2026, 2030, and 2035. Please compare those projected shares to the federal ZEV sales targets and comment on any differences.
c) Please confirm whether Oshawa PUC Networks considered multiple EV adoption scenarios (e.g., high/medium/low cases) in preparing its forecast. If yes, please provide a summary of each scenario, the adoption levels assumed, and the

associated system impacts. If not, please explain why scenario analysis was not considered appropriate or necessary.

d) Has Oshawa PUC Networks undertaken any benchmarking or comparative analysis of its EV adoption and load forecasts against those of other Ontario LDCs? If not, please explain why Oshawa PUC Networks did not undertake such benchmarking.
e) If yes to d), please provide a summary of the results of any such benchmarking, including a comparison of:
    a. Projected EV penetration rates (as a % of customers or vehicles),
    b. Projected EV-related annual load (kWh),
    c. Load growth attributable to EVs over the test period (2026 and beyond).

4-DRC-184
Ref. 1: Exhibit 4

Question(s):

a) Please identify in the record where Oshawa PUC Networks provides details of how technological advancement will require training their workforce over the course of years to ensure Oshawa PUC Networks is able to sustain a safe and reliable grid as the energy transition accelerates.
b) Please confirm and comment on whether the anticipated widespread adoption of DERs and EVs over the next five years and beyond will require investments in Oshawa PUC Networks' workforce and please discuss what will be involved in training the workforce for your proposed approach (timeframes, new approaches, etc.).
c) Please comment on what training, programs, and investments will be needed if a more ambitious energy transition and EV and DER adoption scenario occurs over the next five years and beyond. In your response, please comment on what training and upgrading of workforce skills will be needed to ensure that Oshawa PUC Networks' workforce is able to meet the challenges of an accelerated energy transition in this and the next decade and how does this compare to Oshawa PUC Networks' current approach and the approach proposed in the Application.
d) Similarly, please discuss any disadvantages where a lower electrification scenario materializes.

Exhibit 5 – Cost of Capital

5-Staff/CCMBC-185
Ref. 1: Exhibit 5, Table 5-11, p.7

Question(s):

a) Please explain why Oshawa PUC Networks' return on equity decreased to 4.70% in 2024.

5-Staff-186
Ref. 1: EB-2024-0063 Cost of Capital Decision, March 27, 2025, p. 65
Ref. 2: Chapter 2 Appendices, 2-OA Capital Structure

Question(s):

a) Please revise Appendix 2 - OA Capital Structure to show the Capitalization Ratio (% and $), Cost Rate (%), and Return ($) of both Notional Long-term Debt and Actual Long-term Debt. Please ensure the average of the Notional Long-term Debt and Actual Long-term Debt matches that in the RRWF.
b) Please confirm Oshawa PUC Networks will update the 2026 Cost of Capital parameters once they are available.

5-Staff/CCMBC-187
Ref. 1: Exhibit 5, p.5
Ref. 2: Chapter 2 Appendices, 2-OB, Debt Instruments

Question(s):

a) Has Oshawa PUC Networks secured the 2025 loan of $5 million with the third-party lenders yet?
    a. If so, please update 2026 Debt Instruments table (Appendix 2-OB) to reflect updated information.
b) Please provide additional information regarding the new long-term debt, specifically whether it is intended to fund any specific capital project(s), or other types of work.

5-Staff/CCMBC-188
Ref. 1: Exhibit 5, p.5
Ref. 2: Chapter 2 Appendices, 2-OB, Debt Instruments

Preamble
In March 2025, Oshawa PUC Networks consolidated five long-term debts at a lower rate of 3.41%, resulting in annual savings to Oshawa PUC Networks' customers of $164,830.

In Reference 2, the 2026 table shows the consolidated debt has a term of 5.75 years, while the 2025 table indicates that the primary five debts have terms of 10 years, 10 years, 5.33 years, 4 years, and 5.75 years respectively.

Question(s):

a) Please explain how the 5.75-year term was calculated or established.

5-VECC-189
Ref. 1: Exhibit 5
Ref. 2: Chapter 2 Appendices, 2-OB, Debt Instruments

Question(s):

a) Until the year 2024 the TD Bank loans, 1-Oct-20 and 22-Jun-23, appear to have had no term. Please confirm the loan terms
b) In 2023 Appendix 2-OB shows a $60M affiliate loan at 3.65% “transferred to Networks” and in the 2024 an equivalent amount with a start date of 1-Oct-18 and at the same rate (3.65%) is shown as being borrowed from TD Bank. Please explain this transaction.

Exhibit 6 – Revenue Requirement

6-VECC/CCC/CCMBC-190
Ref. 1: Chapter 2 Appendix 2-H
Ref. 2: Exhibit 6, pp. 20-22

Question(s):

a) Please provide a revised version of Table 6-13 (Updated Exhibit) that also includes: i) actual year to date values for 2025 by account and ii) actual 2024 values by account for the same months.
b) For Account 4210, please provide the basis (i.e. #units/poles and rate per unit/pole) for the 2023, 2024, 2025 and 2026 charges for each of i) Joint Use Pole Rental – OPUCS, ii) Duct Fibre Optic Rental – OPUCS, and iii) Pole & Duct Fibre Rental - Non-Affiliates.
c) Appendix 2-H provides a breakdown for Account 4235. What is included in Retail Charges?
d) Please explain the methodology applied to forecast miscellaneous income (account 4390) for 2026 with reference to the higher levels of income recorded on an actual basis in the historical period (2021-2024).
e) Please explain the methodology applied to forecast interest & dividend income for 2026.

6-Staff/CCMBC-191
Ref. 1: Chapter 2 Appendix 2-H, Account 4405
Ref. 2: Chapter 2 Filing Requirements, Section 2.6.3, May 7, 2025

Question(s):

a) Please confirm that Account 4405 does not contain interest amounts related to DVAs. If not confirmed, please revise Appendix 2-H to remove any interest amounts associated with DVAs as required in Reference 2.

6-SEC-192
Ref. 1: Exhibit 6, p.11

Question(s):

a) Please file the 2024 Corporate Income Tax Return.

6-Staff-193
Ref. 1: OPUCN_CoS Appl_Test Year Income Tax PiLs1.0_20250429 Excel
Ref. 2: OPUCN_CoS Appl_2026 Accelerated CCA Deferral Support_20250429 Excel
Ref. 3: OPUCN_CoS Appl_DVA Continuity Sch_20250429 Excel

Question(s):

a) Please update the evidence as necessary and confirm any changes based on the 2024 Corporate Income tax return.

6-SEC-194
Ref. 1: Exhibit 6, p.14
Ref. 2: Exhibit 9, p.20

Question(s):

a) Please provide a calculation of the net impact of accelerated CCA in the years 2021 through 2023 and the impact on Account 1592.

Exhibit 7 – Cost Allocation

7-Staff-195
Ref. 1: Exhibit 7, p.3
Ref. 2: Cost Allocation Model Sheet I3, Sheet I4

Question(s):

a) Please provide an estimate of the value of all assets used to provide service connections, by USoA account that they are currently tracked in.
b) Please provide the derivation of the estimate provided in part a).
c) As a scenario, please update the cost allocation model on sheet I3, column F to re-classify these costs from the USoA account they currently reside in, to account 1855. In doing so, please revisit sheet I4, column D to make sure the primary / secondary split remains appropriate.

7-VECC-196
Ref. 1: Exhibit 7, pp. 3-4

Question(s):

a) Do all Streetlighting, USL and Sentinel customers install/own their own services?

7-VECC-197
Ref. 1: Exhibit 7, pp. 4-5

Question(s):

a) Please provide a copy of the detailed analysis of Billing & Collecting costs used to derive the weightings.

7-VECC/CCMBC-198
Ref. 1: Exhibit 7, pp. 5-6
Ref. 2: Cost Allocation Model, Meter Capital and Meter Reading Tabs

Question(s):

a) Do all GS and Large Use customers each only have one meter that is owned and read by Oshawa PUC Networks?
b) Tab 7.2 (Meter Reading) shows only 4 meter readings for the GS 1,000-4,999 class while Tab 6.2 (Customer Data) shows 18 customers and Tab 7.1 (Meter Capital) shows 18 meters for the class. Please reconcile.
c) Please update the Cost Allocation Model as necessary based on the preceding responses

7-CCC-199
Ref. 1: Exhibit 7, pp. 6-13

Preamble:

Oshawa PUC Networks has set out its methodology for deriving its load profiles and demand allocators.

Question(s):

a) When was this methodology established?
b) Has Oshawa PUC Networks made any changes to the methodology since its last rebasing? If so, please describe those changes.
c) Has Oshawa PUC Networks ever retained outside experts to assess its methodology? If not, why not?

7-VECC-200
Ref. 1: Exhibit 7, pp. 6-13
Ref. 2: Cost Allocation Model, Demand Data Tab

Question(s):

a) How was the January to June 2024 hourly load data (per page 6) used in the development of the load profiles?
b) Per pages 6 and 13, for each customer class, please provide the 1CP, 4CP, 12 CP, 1NCP, 4 NCP and 12 NCP values for each of 2012, 2022 and 2023 based on i) the weather normalized load for the year and ii) after the results are adjusted to match the 2026 load forecast.
c) At page 13 the Application states: "A correlation between hourly demand and weather variables was not found for each hour for the General Service 1,000 to 4,999 kW and Large Use classes". For these two customer classes was the actual data for 2021, 2022 and 2023 used to derive the load profiles or was the weather normalization methodology used?
d) At page 13 the Application states: "The Street Light and Sentinel Light classes are not weather sensitive and as such their loads are not weather-normalized. The USL class was assumed to have a constant load".
    a. What was the load profile used for the Street Light and Sentinel classes (e.g. was the load assumed to be constant for all non-daylight hours)?
    b. Was the load profile for the USL class assumed to be constant 24x7?
e) What types of customers make up the USL class?

7-VECC-201
Ref. 1: Exhibit 7, p. 12

Question(s):

a) Please provide the daily load profile used based on the indicative residential EV demand profile from New York state.

b) Does New York State offer residential and small business customers TOU pricing similar to the TOU and ULO pricing available in Ontario?
c) What percentage of Oshawa PUC Networks' residential customers are on: i) TOU pricing and ii) ULO pricing?

7-SEC/CCMBC-202
Ref. 1: Exhibit 7, p.12

Question(s):

a) Please explain how the ultra-low overnight rates have been factored into the estimate of incremental EV load.

7-VECC-203
Ref. 1: Cost Allocation Model, Revenue Tab (I6.1), Customer Data Tab (I6.2), and Demand Data Tab (I8)

Question(s):

a) In Tab I6.2 the customer count numbers for each of the GS and Large Use classes are the same for CCP, CCLT and CCS. However, in Tab I8, for the GS and LU classes the PNCP4, LTNCP4 and SNCP4 values are not all the same. Please reconcile.
b) Tab I6.1 shows that all GS 1,000-4,999 load receives the TOA suggesting they all own their own transformers. However, in Tab I8 the LTCP and LTNCP values are greater than zero suggesting that some customers in the class don't own their own transformers. Please reconcile.

7-Staff-204
Ref. 1: Exhibit 7, p.13
Ref. 2: Cost Allocation Model Sheet I4

Question(s):

a) Please provide the methodology used to determine the value of assets with a primary and secondary distribution function.

7-CCMBC-205
Ref. 1: Exhibit 7, page 14

Question(s):

a) Does Oshawa PUC Networks have any customers who generate their own power to take advantage of ICI? If the answer is yes, please provide the number of customers and indicate if they have their own transformer.
b) Do other customers pay for the facilities that are on standby while the ICI customer is generating power?

Exhibit 8 – Rate Design

8-Staff/CCMBC-206
Ref. 1: RTSR Model

Question(s):
a) Please provide a new RTSR Model where the EV Rate Parameter is used, and rates are produced for qualifying EV Charging customers.

8-VECC-207
Ref. 1: Load Forecast Model, Summary Tables Tab
Ref. 2: RTSR Workform, Tabs 3 and 5

Question(s):
a) In the RTSR Workform, is the customer class usage data in Tab 3 based on the same historical year as the billed kW values in Tab 5?
b) The values used in RTSR Workform-Tab 3 for GS 1,000-4,999 and LU match the 2024 actuals from Load Forecast Model. However, the values in Tab 3 for the other classes do not. Please reconcile.

8-CCC-208
Ref. 1: Exhibit 8, p. 7

Question(s):
a) The 2026 proposed fixed distribution charge for residential customers is $36.01. Please set out the residential fixed charges for the years 2021-2025.

8-VECC-209
Ref. 1: Exhibit 8, pp. 11 and 13

Question(s):
a) On June 11, 2025 the OEB issued the 2026 Inflation Parameters. Please update the 2026 Retail Service Charges and the 2026 Pole Attachment Rate accordingly.

b) Please revise the forecast Other Revenues to reflect these updates.

8-VECC-210
Ref. 1: Exhibit 8, p. 14
Ref. 2: Chapter 2 – Appendix 2R

Question(s):

a) In Appendix 2-R the Supply Facilities Loss Factor (Row K) is calculated as Row A divided by Row B. However, the Appendix's notes indicate that Row K should be calculated by dividing (A+C+D) by (B+C+D). Please provide a revised version of Appendix 2-R that uses the formula for Row K as set out in the Appendix's notes.

8-Staff-211
Ref. 1: Exhibit 8, pp.14-15

Question(s):

a) Provide the derivation of the proposed total loss factors on page 15 from the loss factor calculation on the prior page.
b) Please explain why the primary metered customer < 5,000 kW loss factor is higher than that of the Secondary Metered Customer < 5,000 kW, and why both are higher than the loss factors calculated on the prior page.

8-Staff/CCC-212
Ref. 1: Exhibit 7, p.16
Ref. 2: Exhibit 8, p.17

Question(s):

a) Please provide a scenario where the Sentinel Lighting bill impact is mitigated to 10% by reducing or phasing in the revenue-to-cost ratio increase.
b) Did Oshawa PUC Networks engage Sentinel Lighting and Street Light customers for their views on the bill increase, and the lack of proposed mitigation?

8-CCC-213
Ref. 1: Exhibit 8, p. 17

Question(s):

a) The distribution rate impact for residential consumers is 22.5%. How did Oshawa PUC Networks determine that this represented an acceptable rate increase for residential consumers?

Exhibit 9 – Deferral and Variance Accounts

9-CCC-214
Ref. 1: Exhibit 9, p. 10

Question(s):

a) Did Oshawa PUC Networks consider disposing of the Group 2 DVA balance of $695,314 over a two year period? If not, why not?

9-Staff/CCMBC-215
Ref. 1: Exhibit 9, p 21
Ref. 2: 2026 Chapter 2 Filing Requirements for Distributors

Question(s):

a) Please provide a detailed breakdown of the GOCA variance account by cost category (e.g. internal labour, third-party locators, materials) for both 2024 and 2025 forecast numbers.
b) Please explain what internal processes are in place to ensure that only eligible and prudently incurred GOCA related costs were recorded in the variance account.
c) Please confirm that all amounts recorded in the variance account were of expense nature (not capital expenditures).

9-Staff-216
Ref. 1: Exhibit 9, p 23
Ref. 2: 2026 Chapter 2 Filing Requirements for Distributors

Question(s):

a) Please provide a breakdown of the 2025 forecast/actual LEAP contributions by number of recipients and average (or actual) assistance provided. Please indicate what assumptions were made based on past trends.
b) Please confirm whether the 2024 variance included in the LEAP deferral account was audited.

9-CCC/VECC-217
Ref. 1: Exhibit 9, p. 25

Preamble:
Oshawa PUC Networks is seeking disposition of a $169,543 debit balance in Account 1508: Sub-account OEB Cost Assessment Variance.

Question(s):

a) Please provide a detailed calculation setting out how the principal amount was derived.

9-Staff/CCMBC/CCC-218
Ref. 1: Exhibit 2, Appendix A, p. 12
Ref. 2: Exhibit 9, pp. 29-31
Ref. 3: Cloud Computing Implementation Costs Accounting Order
Ref. 4: Cloud Computing FAQ Materials, Feb 2024, p. 3

Question(s):

a) Please provide Oshawa PUC Networks' capitalization policy with regards to its IT software and hardware. In particular, please confirm which types of implementation and configuration costs Oshawa PUC Networks would typically capitalize versus expense.
    a. Please confirm whether any revisions to Oshawa PUC Networks' internal capitalization policy are anticipated in light of a cloud implementation plan.
b) Please explain how Oshawa PUC Networks derives the estimated capital cost of $500,000 for the cloud solution and explain why it cannot or has not estimated the OM&A costs.
c) Please confirm Oshawa PUC Networks' estimate of OM&A costs is associated with the cloud-based solution and provide what cost categories these would likely be under.
    a. Please confirm that Oshawa PUC Networks intends to track only incremental ERP-related costs through the proposed Cloud Implementation Costs Deferral Account once incurred.
d) Please confirm Oshawa PUC Networks' understanding that only costs that are incremental and material may be tracked to the deferral account.
e) Please confirm Oshawa PUC Networks' understanding that both capital and OM&A type costs may be tracked in the deferral account, subject to meeting other conditions as stated in reference 3 and 4.
f) Is Oshawa PUC Networks establishing a materiality threshold for this account? If so, what is it?
g) Please describe any offsetting savings that Oshawa PUC Networks expects to realize from transitioning to cloud-based systems as part of its planned ERP implementation.
    a. Please identify which on-premise systems might be retired or replaced as part of the ERP modernization.
    b. Please quantify any anticipated savings in areas such as capital expenditures, IT hardware, licensing, maintenance or staffing.

c. Please indicate whether any of these avoided or reduced costs have been reflected in Oshawa PUC Networks' 2026 test year capital or OM&A forecasts.

h) Please explain how Oshawa PUC Networks' plans to track and report on these offsetting savings in future applications or in support of any disposition request for the proposed deferral account.