

2026 Cost of Service Checklist

Oshawa PUC Networks Inc.

EB-2025-0014

Date: April 29, 2025

Filing Requirement
Page # Reference

Evidence Reference, Notes
(Note: if requirement is not applicable, please provide reasons)

GENERAL REQUIREMENTS		
Ch1, p4	Confidential Information - Practice Direction has been followed	Exhibit 1, section 1.1 and section 1.4.1
Ch1, p5	Certification by a senior officer that the application and any evidence filed in support of the application does not include any personal information unless it is filed in accordance with Rule 9A of the OEB's Rules (and the Practice Direction Confidential Filings, as applicable).	Exhibit 1, section 1.4.1 and Attachment 1-6
Ch1, p5	Certification by a senior officer that the evidence filed (including the models and appendices) is accurate, consistent and complete to the best of their knowledge	Exhibit 1, section 1.4.1 and Attachment 1-6
Ch1, p5	Certification by the Chief Executive Officer, or Chief Financial Officer, or equivalent, that the distributor has the appropriate processes and internal controls for the preparation, review, verification and oversight of all deferral and variance accounts, regardless of whether the accounts are proposed for disposition	Exhibit 1, section 1.4.1 and Attachment 1-6
Ch2, p2	A letter from the governing body (e.g., Board of Directors) certifying that it is aware of and approves the submission of the application	Exhibit 1, section 1.3 and Attachment 1-5
2	COS checklist filed and statement identifying all deviations from Filing Requirements	Exhibit 1, section 1.1 and Attachment 1-1, included as a standalone PDF excel document (OPUCN_2026-COS-Checklist_20250429)
2 & 3	Chapter 2 appendices in live Excel format; PDF and Excel copy of current tariff sheet	Included as a standalone PDF and excel document (OPUCN_2026_Filing_Requirements_Chapter2_Appendices_1.0_20250429)
3	Documents must include page numbers and be provided in text searchable and bookmarked PDF format	Confirmed.
3	Regulated entity shown separately from parent company or any other affiliates	Exhibit 1, sections 1.4.11 and 1.9.10
4	If applicable, if cost of service filed earlier than scheduled, justify why an early rebasing is required by demonstrating why and how distributor cannot adequately manage resources and financial needs during IRM period	NA
4 & 5	If applicable, late applications filed after the commencement of the rate year for which the application is intended to set rates is converted to the following rate year	NA
5	All of the following exhibits filed: Application Overview and Administrative Documents, Rate Base and Capital (including DSP), Customer and Load Forecast, Operating Expenses, Cost of Capital and Capital Structure, Revenue Requirement and Revenue Deficiency/Sufficiency, Cost Allocation, Rate Design, Deferral and Variance Accounts	Confirmed all Exhibits 1 through 9 filed.
5	General requirements applicable throughout application: -written evidence included before data schedules -avg. of opening and closing fiscal year balances used for items in rate base (unless alternative method justified) -debt + equity = total rate base -data for test year, bridge year, three most recent historicals (or as many needed to provide actuals back to last OEB-approved), most recent OEB-approved test	Confirmed all Exhibits 1 through 9.
6	fdf	Confirmed.
6	Links within Excel models are broken and models named so that they can be identified (e.g. RRWF instead of Attachment A)	Confirmed.
7	Materiality threshold: Explanation/justification and/or supporting evidence for material amounts pertaining to CAPEX, capital variances, rate base variances, OM&A, and DVAs; additional details below the threshold if necessary	Exhibit 1.9.11
EXHIBIT 1 - APPLICATION OVERVIEW AND ADMINISTRATIVE DOCUMENTS		
<i>Table of Contents</i>		
7	Table of Contents listing major sections and subsections of the application	Separate PDF file provided for each exhibit. Each PDF file contains separate table of contents, and is bookmarked appropriately for direct access to each section.
<i>Application Summary and Business Plan</i>		
7	Distributor with less than 30k customers: Business and/or Strategic Plan. If no Business or Strategic plan: key planning assumptions, description of material factors (internal and external) that may affect the operation of the utility and major goals of the distributor in the test year and remaining years of the five-year term. Distributor with 30k or more customers: Business Plan underpinning application - can be augmented by plain language summary of distributor's goals that informed the application if this is not otherwise in the Business Plan. Also provide Strategic Plan, if available.	Exhibit 1, section 1.2, Attachments 1-2 (strategic plan) and 1-3 (business plan)
7-9	Brief, plain language summary of the application which includes the main requests with section references and rationale behind each request. Must include: -Revenue requirement (service revenue requirement requested for test year, increase/decrease (\$ and %) from most recent approved, main drivers of revenue requirement changes -Load forecast summary (load and customer growth (% change in kWh, kW and change in customer #s from last OEB-approved)) -Rate base and DSP (major drivers of DSP and cost trends, rate base requested, change in rate base from last OEB-approved (\$ and %), CAPEX for test year, change in CAPEX from last OEB-approved (\$ and %) -OM&A (OM&A requested for test and change from last OEB-approved (\$ and %), drivers and cost trends) -Cost of capital (table showing proposed capital structure and parameters resulting in WACC, statement confirming use of OEB's cost of capital parameters, summary of deviations from OEB methodology) -Cost allocation and rate design (proposed new customer classes and/or customer definition changes, new proposed charges, significant changes proposed to rev. cost ratios and fixed/variable split, mitigation plans) -DVAs (total disposition (\$ including split between customer classes and between RPP and non-RPP (if applicable), disposition period(s), new DVAs and requested discontinuation of DVAs) -Bill Impacts (\$ and %) for residential customer at 750kWh, and typical customers for all other classes (based on commodity rates on TOU with regulatory charges held constant; bill impacts to be used for Notice (Sub-total A) for residential customer at 750kWh and GS<50 at 2000kWh as well as a typical consumer for a distributor's service area for all customer classes, and bill impacts based on alternative consumption profiles and customer groups as appropriate	Exhibit 1, section 1.3

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Administration		
9	Primary contact information (name, address, phone, email)	Exhibit 1, section 1.4.2
9	Identification of legal (or other) representation	Exhibit 1, section 1.4.3
9	Applicant's internet address for viewing of application and any social media accounts, with addresses, used by the applicant to communicate with customers	Exhibit 1, section 1.4.4
9	Statement identifying where notice should be published and why	Exhibit 1, section 1.4.5
9	Form of hearing requested and why	Exhibit 1, section 1.4.6
9	Requested effective date	Exhibit 1, section 1.4.7
10	Statement identifying and describing any changes to methodologies used vs previous applications	Exhibit 1, section 1.4.8
10	Identification of OEB directions from any previous OEB Decisions and/or Orders, including commitments made as part of approved settlements. Indication of how these are being addressed in the current application	Exhibit 1, section 1.4.9
10	Reference to Conditions of Service - provide reference to website and confirm version is current; identify if there are changes to Conditions of Service (a) since last CoS application and/or (b) as a result of the current application. Confirmation that there are no rates and charges linked in the Conditions of Service that are not in the distributor's Tariff of Rates and Charges must be provided	Exhibit 1, section 1.4.10
10	Description of the corporate and utility organizational structure showing the main units and executive and senior management positions within the organization; corporate entities relationship chart, showing the extent to which the parent company is represented on the distributor company's Board of Directors; description of the reporting relationships between distributor and management of the parent company. Also include any planned changes in corporate or operational structure, including any changes in legal organization and control	Exhibit 1, section 1.4.11

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10	List of approvals requested (and relevant section of legislation). All approvals including accounting orders, new rate classes, revised specific service charges or retail service charges which the distributor is seeking, must be documented.	Exhibit 1, section 1.4.12
<i>Distribution System Overview</i>		
10	Description of Service Area - general description and map showing where distributor operates and communities served	Exhibit 1, section 1.5
<i>Customer Engagement</i>		
11	Provide information regarding its customer engagement activities, activities that occur on an on-going basis, and specific activities pertaining to application. May use Appendix 2-AC to assist in listing customer engagement activities	Exhibit 1, section 1.6 and Attachment 1-7
11	Ongoing Customer Engagement - Describe methods used to communicate and engage with each customer class regularly, summarize pertinent feedback received through regular customer communications, and explain how feedback informs operations and rate application, where applicable	Exhibit 1, sections 1.6.1 to 1.6.4
11 & 12	Application-Specific Customer Engagement - Explain customer engagement process specific to application (tailor customer engagement activities to distributor's circumstances and the proposals in application). Demonstrate how customer needs and priorities were factored into the decision-making process	Exhibit 1, sections 1.6.5 to 1.6.9
12	Customer engagement with customers who would be affected by proposals related to new rate classes, changes in to existing rate classes and change in charges such as RSCs, Specific Service Charges, standby rates, and unmetered-load customers	Exhibit 1, sections 1.6.6
12	All responses to matters raised in letters of comment filed on public record	During proceeding, after letters of comment received, Oshawa Power will file its responses.
<i>Performance Measurement</i>		
12	Link to most recent scorecard	Exhibit 1, section 1.7.1
12	Identification of performance improvement targets	Targets provided by performance category. Exhibit 1, section 1.7.1
12	OEB approved benchmarking model for the test year showing efficiency assessment, discussion on how the results obtained from the OEB approved forecasting model and Activity and Program-based Benchmarking (APB) have informed the distributor's business plan and application	Exhibit 1, section 1.7.1 - total cost benchmarking under Cost Control, Table 1-25 (benchmarking forecast to 2026), model included as a standalone excel document (OPUCN_2026-Benchmarking-Spreadsheet-Forecast-Model-v2024_20250429) Exhibit 1, section 1.7.2 - Actual 2024 and Forecast 2025-2026 Forecast Results, Table 1-37 (2024-2026 APB results)
12 & 13	Distributors may wish to provide table showing respective OEB-approved IRM increases for each of the last historical years from last rebasing, and assigned cohort as per the OEB approved model	Exhibit 1, section 1.7.1, Table 1-24 (2021 rate increases & cohort)
13	Activity and Performance-based Benchmarking (APB) results - at least provide the following unit cost variance analysis: - Year-over-year Historical Actuals (for most recent APB results) - Forecast Bridge Year vs Historical Actuals, to extent possible - Test Year vs Historical Actuals, to extent possible - An explanation of significant change (greater than 20% from previous year or five-year average) - A plan to drive down unit costs if five-year average is 25% greater than industry five-year average	Exhibit 1, section 1.7.2
13	Explain variances in cost performance, whether changes in unit costs are within distributor's control, and discuss relevant actions planned or underway. Discuss econometric results to extent possible	Exhibit 1, section 1.7, section 1.7.1 scorecard including total cost benchmarking, section 1.7.2 on APB, section 1.7.3 on custom benchmarks
<i>Facilitating Innovation</i>		
13 & 14	Distributors are encouraged to include a description of the ways their approach to innovation has shaped the application. Could include explanations of approach to innovation or keeping up with innovation in their business more generally; of specific projects or technologies for enhancing the provision of distribution services; and of enabling characteristics or constraints in their ability to undertake innovative solutions. Explain how innovative alternatives have been considered in place of traditional investments	Exhibit 1, section 1.8
14	Explain how innovative alternatives have been considered in place of traditional investments. Include information about the costs, expected benefits and associated risks of innovative alternatives. An innovative approach the OEB has emphasized is for distributors to consider the use of non-wires solutions (NWSs) to address distribution system needs	Exhibit 1, section 1.8.6
<i>Financial Information</i>		
15	Audited Financial Statements (excluding operations of affiliated companies that are not rate regulated) for two most recent historical years (i.e. one year's statements must be filed, covering two years of historical actuals); if most recent finals n/a, draft financial statements filed and finals, along with summary of main changes if there are any, provided as soon as they are available. Alternatively, if distributor publishes financial statement on its website, a link may be provided	Exhibit 1, section 1.9.1, Attachment 1-12
15	A detailed reconciliation of the financial results shown in the audited financial statements with the regulatory financial results filed in the application, including a reconciliation of the fixed assets in order to, as one example, separate non distribution businesses. This must include the identification of any deviations that are being proposed between the audited financial statements and the regulatory financial results, including the identification of any prior OEB approvals for such deviations.	Exhibit 1, section 1.9.2, Attachment 1-13
15	Annual Report and MD&A for most recent year of distributor and parent company, as available and applicable. If an Annual Information Form is filed publicly, a link should be provided	Exhibit 1, section 1.9.3, Attachment 1-14
15	Rating Agency Reports, if available; Prospectuses, information circulars etc. for recent and planned public debt and/or equity offerings	Exhibit 1, section 1.9.4 and 1.9.5
15	Any change in tax status	Exhibit 1, section 1.9.6
15	Description of existing accounting orders and departures from these orders, as well as any departures from the USoA	Exhibit 1, section 1.9.7
15	Accounting Standards used for financial statements and when adopted	Exhibit 1, section 1.9.9
15	If distributor conducting non-distribution businesses, confirmation that accounting treatment used has segregated these activities from rate regulated activities	Exhibit 1, section 1.9.10

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Distributor Consolidation		
16	Information filed on the extent to which the distributor has investigated opportunities for consolidation or collaboration/partnerships with other distributors (contained within a dedicated section of the application); conclusions from investigations, including future plans	Exhibit 1, section 1.10
16	If distributor has become party to a proposed or approved MAADs transaction since last rebasing, disclosure of this information in current application	NA
A distributor filing an application to rebase following a consolidation must:		
16	Identify any incentives that formed part of the consolidation transaction if the incentive represents costs that are being proposed to remain or enter rate base and/or revenue requirement - list the exhibits in which incentives are discussed	NA
16	Specify whether and which commitments made to shareholders are to be funded through rates	NA
16	Detail of realized and projected savings as a result of consolidation compared to what was in the approved consolidation application and explanation of the nature of these savings (e.g. one-time, ongoing etc.)	NA
16	Detail of efficacy of any rate plan confirmed as part of MAADs	NA
16	Identify approved ACM or ICM from a previous Price Cap IR application it proposes be incorporated into rate base	NA
Distributor rebasing for the first time following a consolidation that approved under the 2024 MAADs handbook must provide: (Distributors that Deferred Rebasing for Five Years or Less)		NA
17	Achieved efficiencies and savings associated with the various activities where efficiencies were expected (as documented in the consolidation application)	NA
17	A qualitative discussion on enhanced reliability and service quality as a consolidated distributor	NA
17	A qualitative discussion on enhanced reliability and service quality on a rate zone basis	NA
17	Total transaction and transition costs, and whether those have been recovered over the term of the deferred rebasing period through the savings achieved	NA
17	A discussion on any obstacles encountered since consolidation and how the distributor managed those obstacles. If applicable, a discussion of how obstacles affected the consolidated entity from reaching its targets should also be included	NA
Distributor rebasing for the first time following a consolidation that approved under the 2024 MAADs handbook must provide: (Distributors that Deferred Rebasing for More than Five Years)		NA
17	Updates to information filed as part of mid-term report based on achieved results, including for any period not covered by the initial mid-term report	NA
17	An updated version of the revenue requirement analysis provided in the consolidation application based on information known at the time of the filing, and a comparison and discussion of the consolidation application forecasts versus those filed in the post-consolidation rebasing application.	NA

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Impacts of COVID-19 Pandemic		
17 & 18	Distributors generally expected to reflect the impacts of the COVID-19 pandemic in their applications, including applicable forecast information. This includes, but is not limited to, the distributor's load forecast, capital forecast, and OM&A forecast in the applicable sections of the application	Exhibit 1, section 1.11
DSP - RATE BASE AND CAPITAL		
Rate Base		
18	Indication of whether capital expenditures are equivalent to in-service additions, and if so, variance explanations only required once. If not, specify whether variance explanations are on CAPEX or in-service additions basis	Exhibit 2, section 2.1.1
18	For rate base, opening and closing balances for each year, and the average of the opening and closing balances for gross assets and accumulated depreciation (discussion of methodology if applicant uses an alternative method); working capital allowance	Exhibit 2, section 2.1.2
18	Table showing components of the last OEB-approved rate base, the proposed test year rate base and the variances	Exhibit 2, section 2.1, Table 2-1 to 2-4.
Fixed Asset Continuity Schedule		
18	Completed Appendix 2-BA for each year - in Excel format	Exhibit 2, section 2.2.1, filed in live excel format in Chapter 2 appendices (OPUCN_2026_2026_Filing_Requirements_Chapter2_Appendices_1.0_2025 0429).
18 & 19	Continuity statements and year-over-year variance analysis must be provided (year end balance, including capitalized interest during construction and overhead costs). Explanations provided where there is a year-over-year variance greater than the applicable materiality threshold If applicable, explanation for any restatement (e.g. due to change in accounting standards) and reconciliation to original statements Year over year variance analysis; explanation where variance greater than materiality threshold. The following comparisons must be provided: Hist. OEB-Approved vs Hist. Actual (for the most recent historical OEB-approved year) Hist. Act. vs. preceding Hist. Act. (for the relevant number of years) Hist. Act. vs. Bridge Bridge vs. Test	Exhibit 2, section 2.2
19	Opening and closing balances of gross assets and accumulated depreciation correspond to fixed asset continuity statements. If not, an explanation and reconciliation must be provided (e.g. CWIP, ARO). Reconciliation must be between net book value balances reported on Appendix 2-BA and balances included in rate base calculation	Confirmed that gross assets and accumulated depreciation correspond to fixed asset continuity statements in 2-BA. Exhibit 2, section 2.2.1
19	Distributor may include in-service balances previously recorded in DVAs, such as renewable generation/smart grid related accounts, in its opening test year property, plant and equipment balances, if these costs have not been previously reviewed and approved for disposition, and if disposition is being requested in this application. In this situation, the distributor must clearly show in its evidence (e.g. Appendix 2-BA) that the addition was included in the opening test year balances and must reconcile the closing bridge year and opening test year figures. Distributors must provide the same reconciliation for accumulated depreciation	NA
19	Summary of approved and actual costs for any ICM(s) and/ or ACM approved in previous IRM applications	NA, Exhibit 2, section 2.7
19	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	Confirmed. See Exhibit 2, section 2.3.4
19	All asset disposals clearly identified in the Chapter 2 Appendices for all historical, bridge and test years	Confirmed.
Depreciation, Amortization and Depletion		
20	Explanations for any useful lives of an asset that are proposed that are not within the ranges contained in the Kinectrics Report	Exhibit 2, section 2.3.2
20	Depreciation, amortization and depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must complete Appendix 2-C which must agree to accumulated depreciation in Appendix 2-BA under rate base	Exhibit 2, section 2.3.4
20	Identification of any Asset Retirement Obligations and associated depreciation or accretion expense - includes the basis for and calculation of these amounts	Exhibit 2, section 2.3.3
20	Identification of historical depreciation practice and proposal for test year. Variances from half year rule must be documented and supporting rationale provided	Exhibit 2, section 2.3.1
20	Copy of depreciation/amortization policy if available. If not, equivalent written description; summary of changes to depreciation/amortization policy since last CoS	Exhibit 2, section 2.3.5
21	If filing under MIFRS, explanation of any deviations from the practice of depreciating significant parts or components of PP&E separately	Exhibit 2, section 2.3.1
21	If no changes have been made to depreciation policy or service lives since last rebasing, a statement confirming that this is the case is required. For any depreciation expense policy or asset service lives changes since its last rebasing application: - identification of the changes and detailed explanation for the causes of the changes - use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA and reconcile this list to the USoA, detail differences in asset service lives and the TULs from Kinectrics and explain differences outside of minimum and maximum TUL range from Kinectrics; Appendix 2-BB if there have been changes in asset service lives since last rebasing	Confirmed no changes, Exhibit 2.3.5
Allowance for Working Capital		
21	Working Capital - 7.5% allowance or Lead/Lag Study. If previously ordered by OEB as part of last rate application to file Lead/Lag Study, must comply.	Confirmed, no Lead/Lag study. Exhibit 2, section 2.4
21&22	If Lead/Lag Study conducted - leads and lags measured in days, dollar-weighted and reflects the distributor's actual billing and settlement processing timelines and considers relevant changes to operating environment	NA
22	Cost of Power must be determined by split between RPP and non-RPP Class A and Class B customers based on actual data, use most current RPP (TOU) price. Calculation must include the impact of the most up to date Ontario Electricity Rebate. Distributors must complete Appendix 2-Z - Commodity Expense.	Confirmed. Exhibit 2, section 2.4.1
22	Use most recent approved UTRs, Smart Metering Entity Charge and regulatory charges	Confirmed. Exhibit 2, section 2.4.1
Distribution System Plan		
22	DSP filed as a stand-alone, self-sufficient element within DSP	Exhibit 2, section 2.5 and Attachment 2-1
Policy Options for the Funding of Capital		

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22&23	Distributor may propose ACM capital project coming into service during Price Cap IR (a discrete project documented in DSP) - provide information on need and prudence. For projects with an expected capital cost of \$2 million or more, excluding general plant investments, includes documentation of the consideration of NWSs to meet the identified system need that will be addressed by the project(s) as articulated in the OEB's Benefit-Cost Analysis Framework for Addressing Electricity System Needs (BCA Framework) to assess the economic feasibility of NWSs.	Exhibit 2, section 2.6
23	Identification that distributor is proposing ACM treatment for these future projects and provide the preliminary cost information, and ACM/ICM materiality threshold calculations - ACM Report provides further details on information required	NA
23	Complete Capital Module Applicable to ACM and ICM	NA
	<i>Addition of Previously Approved ACM and ICM Project Assets to Rate Base</i>	
24	Distributor with previously approved ACM(s) and/or ICM(s) - schedule of ACM/ICM amounts proposed to be incorporated into rate base (i.e. PP&E and associated depreciation). Comparison of actual capital spending with OEB-approved amount and explanation for variances	Nil, Exhibit 2, section 2.7
24	Balances in Account 1508 sub-accounts; rate of interest prescribed by the OEB for DVAs for the respective quarterly period as published on the OEB's website	NA
24	True-up calculation if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period; assumptions used in the calculation noted (e.g., half-year rule).	NA
24	Accelerated capital cost allowance (CCA) should not be reflected in the ACM/ICM revenue requirement associated with these projects. Distributors should include the impact of the CCA rule change associated with the ACM/ICM project(s) in Account 1592 - PILs and Tax Variances – CCA Changes sub-account for CCA changes	NA
	<i>Capitalization</i>	
25	Capitalization Policy: provide policy including changes since last rebasing application. Confirm if no changes made to capitalization policy since last rebasing application.	Exhibit 2, section 2.8.1
25	Overhead Costs: complete Appendix 2-D	Exhibit 2, section 2.8.2
25	Burden Rates: identification of burden rates; if burden rates were changed since last rebasing, identification of the burden rates prior to the change	Exhibit 2, section 2.8.3
	<i>Costs of Eligible Investments for the Connection of Qualifying Generation Facilities</i>	
26	See Appendix A	Exhibit 2, section 2.9
	<i>General & Administrative Matters</i>	
Ch5, p2	Use of terminology and formats set out in Ch. 5	Confirmed.
	<i>Investment Categories</i>	
Ch5, pp 2, 3 & 4	Investment projects and programs grouped into one of four investment categories (i.e. system access, system renewal, system service, general plant)	DSP, section 5.2.1.2
	<i>Distribution System Plan</i>	
Ch5, p5	If a distributor's application uses alternative section headings and/or arranges the information in a different order, table provided that cross-references the headings/subheadings used in the application to the section headings/subheadings indicated in Ch. 5	NA
Ch5, p5	DSP duration minimum of 10 years, comprising of a historical and forecast period. The historical period is the first five years of the DSP duration, consisting of five historical years, ending with the bridge year. For distributors that have not filed a DSP within the past five years, the historical period is from the test year of a distributor's last cost or service application to the bridge year. The forecast period is the last five years of the DSP duration, consisting of five forecast years, beginning with the test year of the current cost of service application..	Confirmed, 2021 to 2030 included in DSP, section 5.2.1.2
	<i>Distribution System Plan Overview</i>	
Ch5, p5	High-level overview of information filed in DSP which includes capital investment highlights and changes since last DSP; objectives distributor plans to achieve through DSP, which will be used as a baseline comparison in the performance measurement section below.	DSP, section 5.2
	<i>Coordinated Planning with Third Parties</i>	
Ch5, p5&6	The distributor must demonstrate that it has coordinated planning with third parties where appropriate. Explanation of whether consultations affected distributor's DSP, and if so, how; for consultations that affected DSP - overview of consultation and relevant material supporting the effects the consultation had on the DSP.	DSP, section 5.2.2
Ch5, p6	Overview of consultation should include: purpose, outcome, whether the distributor initiated the consultation or was invited to participate in it, and the other participants in the consultation process	DSP, section 5.2.2
Ch5, p6	A distributor should file the most recent regional plan. In the absence of a regional plan, the distributor should file a Regional Planning Status Letter from the transmitter.	DSP, section 5.2.2, Appendix D Hydro One Planning Status Letter
Ch5, p6	Identification of any inconsistencies between DSP and any current Regional Plan. If there are any inconsistencies, explanation of the reasons why, particularly where a proposed investment in their DSP is different from the recommended optimal investment identified in the Regional Plan	No inconsistencies, DSP, section 5.2.2.6, 5.2.2.7
Ch5, p6 & OEB Letter, Jan. 11, 2022	Telecommunications Entities: See January 11, 2022 letter for further guidance to the regulation that requires distributors to consult with any telecommunications entity that operates within its service area when preparing a capital plan for submission to the OEB, for the purpose of facilitating the provision of telecommunications services, and include the following information in its capital plan: -number of consultations conducted and a summary of the manner in which the distributor determined with whom to consult; a summary of the results of the consultation; and a statement as to whether the results of the consultations are reflected in the capital plan and, if so, a summary as to how.	DSP, section 5.2.2.4
Ch5, p6&7	REG: -confirmation if there are REG investments in region -if there REG investments proposed in DSP, demonstration of coordination with IESO, other distributors/transmitters (as applicable), and that investments proposed are consistent with Regional Infrastructure Plan - IESO letter in relation to REG investments	DSP, section 5.2.2.7

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Performance Measurement for Continuous Improvement		
Ch5, p7	Distribution System Plan: Summary of objectives for continuous improvement set out in last DSP and discussion on whether these objectives achieved. For objectives not achieved, explanation of how this affects current DSP and if applicable, improvements implemented to achieve the objectives in Section 5.2.1.	DSP, section 5.2.3
Ch5, p7	Service Quality and Reliability: -5 historical years of SQRs; explanations for material changes in service quality and reliability and whether and how DSP addresses these issues -for reliability, any declining 5 year SAIDI/SAIFI trends explained -if reliability targets established in last DSP, any under-performance explained	DSP, section 5.2.3.2
Ch5, p7	Completed Appendix 2-G; confirmation that the data is consistent with scorecard, or explanation of any inconsistencies	Appendix 2-G completed, aligned with 2023 scorecard.
Ch5, p7&8	Summary of performance for historical period using methods and measures (metrics/targets) identified and how performance has trended over the period. Summary must include historical period data on: -all interruptions -all interruptions excluding loss of supply -all interruptions excluding major events and loss of supply for: SAIFI, SAIDI	DSP, section 5.2.3.2
Ch5, p8	Summary of major events that occurred since last cost of service	DSP, section 5.2.3.2.4
Ch5, p8	For each cause of interruption for last five historical years: number of interruptions that occurred as a result of the cause of interruption, number of customer interruptions that occurred as a result of interruption, number of customer-hours of interruptions that occurred as a result of the cause of interruption	DSP, section 5.2.3.2.5
Ch5, p8	Distributor Specific Reliability Targets: -if establishing performance expectations based on something other than historical performance, evidence provided of capital and operational plan and other factors that justify the reliability performance the distributors plan to deliver -summary of any feedback from customers regarding reliability on distributors' system -distributors that use SAIDI and SAIFI performance benchmarks that are different than the historical average - evidence provided to support reasonableness of benchmarks	DSP, section 5.2.3.3
Planning Process		
Ch5, p9	Overview of planning process that has informed five-year capital expenditure plan; flowchart accompanied by explanatory text may be helpful	DSP, section 5.3.1.1
Ch5, p9	Summary of important changes in distributor's AM process since last DSP	DSP, section 5.3.1.2
Ch5, p9	Process: -provide processes used to identify, select, prioritize (including reprioritization over 5 year term), optimize, and pace execution of investments -demonstration that distributor has considered correlation between plan and customer's feedback and needs -demonstration that distributor has considered potential risks of proceeding/not proceeding with individual capital expenditures -demonstrate how it undertake grid optimization using an approach that considers the distributor's whole system -consideration, where applicable, of assessing the use of distribution rate-funded NWSs, cost-effective implementation of distribution improvements affecting reliability, and meeting customer needs as acceptable costs to customers, and other innovative technologies -demonstration that distributor has a planning process for future capacity needs, which must include, among other aspects, increased adoption of electric vehicles	DSP, section 5.3.1.1
Ch5, p10	Data -identification, description and summary of data used in processes above to identify, select, prioritize, optimize and pace investments over DSP	DSP, section 5.3.1.3
Overview of Assets Managed		
Ch5, p10	Overview of service area (e.g. system configuration, urban/rural etc.) to support capital expenditures over forecast period; asset information (e.g. capacity, utilization, condition, failures/performance, asset risks, demographics) by major asset type that may help explain the specific need for the capital expenditure and demonstration of consideration of economic alternatives	DSP, section 5.3.2
Ch5, p10	Statement as to whether distributor has had any transmission or high voltage assets deemed previously by the OEB as distribution assets, and whether there are any such assets that the distributor is asking the OEB to deem as distribution assets in the current application	No transmission or high voltage assets deemed to be distribution. DSP, section 5.3.2
Ch5, p10&11	Description of whether distributor is a host and/or embedded distributor; identification of any embedded and/or host distributors; partially embedded status identified (including % of total load supplied through host); if host distributor, identification of whether there is a separate embedded class or if any embedded distributors are included in other classes	Not a host or embedded distributor. DSP, section 5.3.2
Asset Lifestyle Optimization Policies and Practices		
Ch5, p11	Demonstration that distributor has carried out cost-effective system O&M activities to sustain as asset to the end of its service life (and can include references to the Distribution System Code)	DSP, section 5.3.3
Ch5, p11	Explanation of processes and tools used to forecast, prioritize and optimize system renewal spending and how distributor intends to operate within budget envelopes	DSP, section 5.3.3
Ch5, p11	Demonstration of consideration of potential risks of proceeding/not proceeding with individual capital expenditures	DSP, section 5.3.3, quantified risk prioritization methodology in 5.3.1.1
Ch5, p11	Demonstration that the distributor has considered the future capacity requirements of the asset such that it does not need to be replaced prematurely due to capacity constraints	DSP, section 5.3.3
Ch5, p11	Summary of important changes to the distributor's asset life optimization policies, processes, and tools since last DSP	DSP, section 5.3.3
System Capability Assessment for REG and DER		
Ch5, p11	Provide list of restricted feeders by name, the feeder designation, the reason for the restriction, number of connected customers, and explain if there are plans to improve the distribution system's ability to connect distributed energy resources	None, DSP, section 5.3.4
Ch5, p11&12	If a distributor has incurred or expects to incur costs to accommodate and connect renewable generation facilities that will be the responsibility of the distributor under the DSC, refer to Appendix A	Not anticipated, DSP, section 5.3.4
Non-Wires Solutions to Address System Needs		

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Ch5, p12	Description of how distributor has taken NWSs into consideration in its planning process	DSP, section 5.3.5
Ch5, p12	Explanation of proposed activity in the context of the DSP, including providing details on the system need that is being addressed, infrastructure investments that are being avoided or deferred as a result of NWS, and the prioritization of proposed NWS activity relative to other system investments in the DSP	DSP, section 5.3.5 and Appendix A: NWS Business Case
Ch5, p12&13	Evidence why the proposed NWS is the preferred approach (alone or in combination with an infrastructure solution) to meeting a system need, including an assessment of the projected benefits to customers relative to cost impacts, following the requirements of the BCA Framework.	DSP, section 5.3.5 and Appendix A: NWS Business Case
Ch5, p13	Demonstration that distributor has meaningfully explored contracting services from non-utility owned distributed energy resources for any rate funded, distributor-owned NWS proposal	DSP, section 5.3.5 and Appendix A: NWS Business Case
Capital Expenditure Summary		
Ch5, p13	Provide capital expenditure plan that sets out proposed expenditures on distribution system and general plant over a five-year planning period, including investment and asset-related operating and maintenance expenditures	DSP, section 5.4.1
Ch5, p13	Provide a snapshot of a distributor's capital expenditures over a 10-year period, including five historical years and five forecast years	DSP, section 5.4.1
Ch5, p13	The entire cost of individual projects or programs allocated to one of the four investment categories based on the primary driver of the investment	Confirmed, section 5.4.1
Ch5, p13	Completed Appendices 2-AA and 2-AB	See chapter 2 appendices excel document (OPUCN 2026 Filing Requirements Chapter2 Appendices 1.0 20250429)
Ch5, p13&14	Analysis of distributor's capital expenditure performance for the DSPs historical period - should include explanation of variances by investment or category, including actuals v. OEB-approved/planned amounts for the applicant's last OEB-approved CoS or Custom IR application and DSP - explanation of variances between planned and actual volume of work completed and explanation of variances in a given year that are much higher or lower than the historical trend	DSP, section 5.4.1.1
Ch5, p14	Analysis of distributor's capital expenditure performance for the DSPs forecast period; for investments that have a lifecycle >1yr, the proposed accounting treatment, including the treatment of the cost of funds for CWIP	DSP, section 5.4.1.2
Ch5, p14	Analysis of capital expenditures in DSP forecast period v. historical	DSP, section 5.4.1.3
Ch5, p14	Summary of any important modifications to typical capital programs since the last DSP	DSP, section 5.4.1.4
Ch5, p14	Description of the impacts of capital expenditures on O&M for each year or statement that the capital plans did not impact O&M costs	DSP, section 5.4.1.5
Ch5, p14	Statement that there are no expenditures for non-distribution activities in the applicant's budget	DSP, section 5.4.1.2
Justifying Capital Expenditures		
Ch5, p14	Context on how overall capital expenditures over 5 years will achieve distributor's objectives; comment on lumpy investment years and rate impacts of capital investments in long term	DSP, section 5.4.2
Material Investments		
For each project that meets materiality threshold set in Ch 2A or deemed by applicant to be distinct for any other reason, guidelines are:		
Ch5, p15	General information on the project/program - Need, scope, volume of work expected to be completed, key project timings (incl. key factors that affect timing), total expenditures (inc. contributions and economic evaluation as per DSC, as applicable), comparative historical expenditures, priority, alternatives considered, benefit-cost analysis (BCA) of recommended alternative, description of the innovative nature of investment if applicable. -Where an investment within the five year forecast period involves a Leave to Construct approval, provide summary of the evidence (as available), for that investment consistent with Chapter 4 of the filing requirements	DSP, section 5.4.2.1 and Appendix B
Ch5, p15&16	Evaluation criteria and information requirements for each project/program - Demonstration of need, and may include the need to address safety, cyber security, grid innovation, environmental, statutory/regulatory obligations - Where investment substantially exceeds materiality - business case justifying expenditure, alternatives (including NWSs, if applicable), benefits for customers, impact on distributor costs -If a distributor is requesting funding for an NWS, additional guidance on evidentiary requirements is provided in the NWS Guidelines	DSP Appendix B
Ch5, p16	Explanation of how innovative project is expected to benefit customers, such as improved reliability, enhanced customer services, efficient use of electricity, load management, greater efficiency through grid optimization, lower rates (long-term or short-term), enhanced customer choice, or any other benefit consistent with the OEB's mandate	DSP Appendix B
Benefit-Cost Analysis Framework		
The BCA Framework is mandatory when the projected capital cost of the proposed solution to an electricity system need (either NWS or traditional infrastructure) exceeds \$2 million (excluding general plant investments)		DSP section 5.4.2.2 and Appendix A: NWS Business Case
Ch5, p17	Conduct pre-assessment to identify whether there is a reasonable expectation that an NWS may be a viable approach to meeting an identified need. Should the pre-assessment conclude that an NWS is a viable approach, a distributor should proceed with completing a BCA. The BCA should be filed along with the pre-assessment results	DSP section 5.4.2.2 and Appendix A: NWS Business Case
Ch5, p17	BCAs are to be prepared for each specific system need	NA
Ch5, p17&18	Distribution Service Test (DST) A distributor looking to file a BCA must employ the mandatory distribution service BCA and consider the mandatory quantitative/qualitative impacts to benefit/costs as outlined in the BCA Framework, and must include the Excel-based quantitative output template, BCA Data Filing Submission Template. The BCA may include the permitted DST qualitative impacts as applicable.	NA
Ch5, p18&19	Energy System Test (EST) Distributors are encouraged to do an optional EST particularly if they believe an NWS offers significant benefits beyond those of distribution service. When an EST is conducted, the mandatory EST quantitative/qualitative impacts should be included, including the DST impacts as outlined in the BCA Framework.	NA
Appendix A (if applicable)		

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Ch5, Appendix A	Information on the capability of distribution system to accommodate REG investments, including a summary of the distributor's load and renewable energy generation connection forecast by feeder/substation (where applicable); information identifying specific network locations where constraints are expected to emerge due to forecast changes in load and/or connected renewable generation capacity	No significant impacts DSP section 5.2.2.7 and Appendix E: IESO Comment Letter and F: Renewable Energy Generation Investment Plan
Ch5, Appendix A	In relation to renewable or other distributed energy generation connections, the information that must be considered by a distributor and documented in an application (where applicable), includes: applications from renewable generators > 10 kW, number and MW of REG connections for forecast period, information from IESO and any other information about the potential for renewable generation in distributor's service area, capacity of Dx to connect REG, connection constraints	NA
EXHIBIT 3 - CUSTOMER AND LOAD FORECAST		
<i>Load Forecasts</i>		
26	Weather normal load forecast provided	Exhibit 3, section 3.1.2
26	Table outlining any factors that influence the load forecast in distributor's service territory (e.g. demographics, customer composition etc.)	Exhibit 3, section 3.1.3, Tables 3-7
26	Explanation of the causes, assumptions and adjustments for the volume forecast, including all economic assumptions and data sources used (e.g. housing outlook & forecasts, other variables used in forecasting volumes)	Exhibit 3, section 3.2
26	Explanation of weather normalization methodology	Exhibit 3, section 3.1
26	Completed Appendix 2-IB; the customer and load forecast for the test year entered on RRWF, Tab 10	See chapter 2 appendices excel document (OPUCN_2026_Filing_Requirements_Chapter2_Appendices_1.0_20250429)
27 & 28	Multivariate Regression Model -rationale to support change if the proposed model's methodology differs from the methodology used in the most recent load forecast; discussion of modelling approaches considered and alternative models tested -statistics should include, but not limited to, the regression equations coefficients and intercepts (e.g. t-stats, model statistics including R2, adjusted R2, F-stat, root-mean-squared-error and Durbin-Watson statistic), including explanation for any resulting non-intuitive relationships -explanation of weather normalization methodology (including if monthly HDD and/or CDD are used they are based on either: 10 year avg. or proposed alternative approach with supporting evidence -definitions of HDD and CDD including: climatological measurement points and why appropriate as well as identification of base degrees -sources of data for endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable data used and source. Where a distributor has constructed the demand variable to model billed consumption on a class-specific basis, a full explanation of the approach used to pro-rate or interpolate non-interval data (i.e. if billing data are not based on calendar monthly readings as obtained from interval or smart meters) must be provided, including an explanation of why the constructed demand series is suitable for modelling -any binary variables used must be explained and justified - the use of binary variables should be limited and overlap with other variables should be avoided -explanation of any specific adjustments made (e.g. to adjust for loss or gain of major customers or load, significant re-classifications of customers, etc.). Note locally purchased generation should be included in the total for purchased power -description of how CDM and NWS impacts and other exogenous factors have been accounted for in the historical period, and how CDM and NWS impacts, including any targets or forecasts in the bridge and test years, are factored into the test year load forecast -data and regression model and statistics used in customer and load forecast in Excel format	Exhibit 3, section 3.2 Data and regression model and statistics in standalone excel document (OPUCN_2026 Load Forecast Model_20250429)
28	NAC Model -rationale to support NAC methodology if the model use differs from the method used in the most recent load forecast -data supporting calculation of NAC values for each rate class -description of how CDM and NWS impacts and other exogenous factors have been accounted for in historical period and how CDM and NWS impacts, including any targets or forecasts in the bridge and test years, are factored into test year forecast -discussion of weather normalization assumptions used	NA
<i>Incorporating CDM and NWS Impacts in the Load Forecast for Distributors</i>		
28	Refer to NWS Guidelines for guidance, including supporting evidence required regarding incorporating historical and forecast impact of CDM and NWS activities in load forecast	Exhibit 3, section 3.7
<i>Accuracy of Load Forecast and Variance Analyses</i>		
28	Completed Appendix 2-IB (2-IA provides further instructions for filling out 2-IB)	See chapter 2 appendices (OPUCN 2026_Filing_Requirements_Chapter2_Appendices_1.0_20250409)
29	For customer/connection counts: -identification as to whether customer/connection count is shown in year end or average format -year-over-year variances in changes of customer/connection counts with explanation for changes in the definition of, or major changes made in the composition of each customer class -explanations of bridge and test year forecasts by rate class -for last rebasing, variance analysis between last OEB-approved and actuals with explanations for material differences	Exhibit 3, section 3.4, 3.5 Customer/Connection Counts 3.8 Variance Analysis

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<p>29</p> <p>For consumption and demand: -explanation and details to support how kWh are converted to kW for applicable demand-billed classes -year-over-year variances in consumption (kWh) and demand (kW or kVA - the latter for demand billed rate classes) by rate class and for system consumption overall (kWh) with explanations for material changes in the definition of or major changes over time (comparison done for both historical actuals against each other and historical weather-normalized actuals over time) -explanations of the bridge and test year forecasts by rate class (and how these vary from or are trending from both historical actuals and from weather-normalized actuals) -for last rebasing variance analysis between the last OEB-approved and the actual results with explanations for material differences</p>	<p>Exhibit 3, section 3.4, 3.5 Consumption & Demand Forecasts 3.8 Variance Analysis</p>
<p>29</p> <p>All data and equations used to determine customers/connections, demand and load forecasts provided in Excel format</p>	<p>Included as a standalone excel document (OPUCN_2026 Load Forecast Model_20250429)</p>
EXHIBIT 4 - OPERATING EXPENSES	
<i>Overview</i>	
<p>29&30</p> <p>Brief explanation (quantitative and qualitative) of test year OM&A levels, how the distributor develops and receives approval of their OM&A budget, cost drivers and significant changes relative to historical and bridge years, trends in costs and relevant metrics including OM&A per customer (and its components) for the historical, bridge and test years, inflation rate assumed (if proposing different rate than IPI - provide explanation supporting proposal), business environment changes</p>	<p>Exhibit 4, section 4.1</p>
<i>OM&A Summary and Cost Driver Tables</i>	
Inclusion of the following tables in evidence and all OM&A appendices filed:	
<p>30</p> <p>Summary of recoverable OM&A expenses; Appendix 2-JA</p>	<p>Exhibit 4, section 4.2.1</p>
<p>30</p> <p>Recoverable OM&A cost drivers; Appendix 2-JB</p>	<p>Exhibit 4, section 4.2.2</p>
<p>30</p> <p>OM&A programs table - Appendix 2-JC or OM&A by USoA Table - Appendix 2-JD</p>	<p>Exhibit 4, section 4.3.1</p>
<p>30</p> <p>Recoverable OM&A Cost per customer and per FTE; Appendix 2-L</p>	<p>Exhibit 4, section 4.2.4</p>
<p>30</p> <p>Distributors with 30k or more customers: present OM&A by program; Appendix 2-JC filed to provide OM&A details and variance analysis on a program basis. For each program, provide a definition of the USoA accounts included</p>	<p>Confirming 2-JC used. Exhibit 4, section 4.3.1</p>
<p>30</p> <p>Only distributors with less than 30k customers: option to file OM&A by program or USoA. If USoA chosen, 2-JD filed instead of 2-JC</p>	<p>NA</p>
<p>30</p> <p>For all distributors, the table provided (2-JC or 2-JD) must reflect the entire OM&A amount proposed to be recovered through rates. Information provided for bridge and test years.</p>	<p>Confirmed.</p>
<p>30</p> <p>Appendix 2-JB populated to provide information on the cost drivers of OM&A expenses; 2-JA broken down into major categories</p>	<p>Confirmed 2-JB populated. For 2-JA, see Exhibit 4, section 4.1.4 and 4.2.1.</p>
<p>31</p> <p>Identification of change in OM&A in test year in relation to change in capitalized overhead</p>	<p>Exhibit 4, section 4.2.5</p>
<i>OM&A Variance Analysis</i>	
<p>31</p> <p>Re: 2-JC or 2-JD - variance analysis between: -Test Year vs Historical OEB approved -Historical OEB-Approved vs Historical Actuals (for the most recent historical OEB-approved year) -Test Year vs most recent Historical Actuals</p>	<p>Exhibit 4, section 4.3</p>
<p>31</p> <p>If OM&A expense detailed on USoA basis, variance analysis and explanation broken down by the five major OM&A categories as per 2-JA</p>	<p>Confirmed.</p>
<p>31</p> <p>For all distributors, the variance analysis includes explanation of whether the change was within the distributor's control or not - distributors encouraged to provide explanations for costs above the threshold which have impacted historical trend</p>	<p>Confirmed.</p>
<i>Workforce Planning and Employee Compensation</i>	
<p>31</p> <p>Completed Appendix 2-K; information on labour and compensation includes total amount, whether expensed or capitalized</p>	<p>Exhibit 4, section 4.4.1, Table 4-20</p>
<p>31</p> <p>If there are three or fewer employees in any category, aggregate with the category to which it is most closely related. This higher level of aggregation must be continued, if required, to ensure that no category contains three or fewer employees.</p>	<p>NA</p>
<p>31</p> <p>Description of proposed workforce plans, including compensation strategy and any changes from previous plan</p>	<p>Exhibit 4, section 4.4.3 (workforce plan), 4.4.4 (FTE addition/elimination) and 4.4.5 (compensation strategy)</p>
<p>31&32</p> <p>Discussion of the outcomes of previous plans and how those outcomes have impacted their proposed plans including an explanation of the reasons for all material changes to FTEs and compensation. Explanation for all years includes: - Variances with an explanation of contributing factors, inflation rates used for forecasts, and the plan for any new employees - basis for performance pay, eligible employee groups, goals, measures, and review process for pay-for-performance plans - relevant studies (e.g. compensation benchmarking)</p>	<p>Exhibit 4, section 4.4.2 (outcomes of previous plans), 4.4.5 Employee Compensation Strategy and 4.4.6 (Variance Analysis)</p>
<p>32</p> <p>Details of employee benefit programs including pensions, OPEBs, and other costs charged to OM&A. A breakdown of the pension and OPEBs amounts included in OM&A and capital provided for the last OEB-approved rebasing application, and for historical, bridge and test years</p>	<p>Exhibit 4, section 4.4.6</p>
<p>32</p> <p>Most recent actuarial report; tax section of evidence agrees with this analysis</p>	<p>Confirmed in Exhibit 4, section 4.4.6, actuarial report is Attachment 4-3.</p>
<p>32</p> <p>For virtual distributors - Appendix K completed in relation to the employees of the affiliates who are doing the work of the regulated distributor. Provide the status of pension funding and all assumptions used in the analysis</p>	<p>NA</p>
<p>32</p> <p>Indication if pension and OPEBs to be recovered using cash or accrual method. If cash method, sufficient supporting rationale and evidence for adopting cash method. If proposing to change the basis in which pension and OPEB costs are included in OM&A from last rebasing, quantification of impact of transition provided</p>	<p>No change since last CoS. Exhibit 4, section 4.4.6</p>
<i>Shared Services and Corporate Cost Allocation</i>	
<p>32</p> <p>Identification of all shared services among affiliates; identification of the extent to which the applicant is a "virtual utility" and justification of proposed shared services and cost allocation</p>	<p>Exhibit 4, section 4.5</p>
<p>33</p> <p>For shared services among affiliated entities: type of service provided or received, pricing methodology</p>	<p>Exhibit 4, section 4.5</p>

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33	Allocation methodology for corporate services, list of shared services, list of costs and allocators and how the allocator was derived, any third party review of cost allocation methodology	Exhibit 4, section 4.5
33	Completed Appendix 2-N for service provided or received for historical actuals, bridge and test; including reconciliation with revenue included in Other Revenue	Exhibit 4, section 4.5, Tables 4-35 and 4-40 (Appendix 2-N) Table 4-43 (reconciliation)
33	Shared Service and Corporate Cost Variance analysis - test year vs last OEB approved and test year vs most recent actual	Exhibit 4, section 4.5, Tables 4-41 and 4-42
33	Identification of any Board of Director costs for affiliates included in LDC costs	There are none, confirmed in Exhibit 4, section 4.5, Corporate Cost Allocation
<i>Non-Affiliate Services, Regulatory One-Time Costs</i>		
33&34	Purchases of Non-Affiliated Services - copy of procurement policy (including information on signing authority, tendering process, non-affiliate service purchase compliance)	Exhibit 4, section 4.6.1, Attachment 4-4
34	For material transactions not in compliance with procurement policy, or that were undertaken pursuant to exceptions contemplated within the policy, an explanation as to why as well as a summary of the nature and cost of the product, and a description of the specific methodology used for selecting the vendor	Exhibit 4, section 4.6.1
34	Information supporting the incremental costs associated with the preparation and review of the current application	Exhibit 4, section 4.6.2
34	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test year. If no recovery of one-time costs is being proposed in the test year and subsequent IRM term, an explanation must be provided	Exhibit 4, section 4.6.2
34	Completed Appendix 2-M, ongoing regulatory costs be included in the administration cost of Operations, Maintenance&Administration (OM&A) expense and material change be reported in Appendix 2-JB OM&A Cost Drivers.	Exhibit 4, section 4.6.2

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LEAP, Charitable and Political Donations	
34 LEAP - the greater of 0.12% of forecasted service revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes. If proposing LEAP funding higher than 0.12%, details of demographics provided	Exhibit 4, section 4.7.1
35 For any charitable contributions claimed for recovery, detailed information provided	Nil, Exhibit 4, section 4.7.2
35 Confirmation that no political contributions have been included for recovery	Confirmed. Exhibit 4, section 4.7.2
Cost of Non-Wires Solution and Conservation and Demand Management	
36 Statement confirming that no costs for dedicated CDM staff to support IESO programs funded under the 2021-2024 CDM Framework are included in the revenue requirement	Exhibit 4, section 4.8
36 Distributor should generally not include any forecast costs associated with partnership in the IESO's Local Initiative Program (LIP) within its revenue requirement; distributor can seek to recover partnership costs at a future date through the LIP deferral account. If distributor plans to partner with the IESO for the LIP at the time of its cost of service application, description of proposed approach to partnership, including a forecast of LIP costs	NA
Funding Options for Non-Wires Solutions	
36 If NWSs included in COS where NWSs expected to come into service during Price Cap IR term, identification of if costs of such NWSs included in the revenue requirement, or if the distributor intends to propose treatment similar to an ACM for these future NWSs.	NWS costs have been included in the DSP as capital expenditures.
36 If the latter as noted above, supporting rationale provided (e.g., the preliminary cost information and ACM/ICM materiality threshold calculations to show that a similar capital project would qualify for ACM treatment based on the forecasted information at the time of the DSP and cost of service application)	NA
EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE	
Capital Structure	
37 Use of most recent parameters issued by the OEB, subject to update if new parameters available prior to OEB decision. Alternatively - distributor specific cost of capital with supporting evidence and justification	Exhibit 5, section 5.1
37 Completed Appendix 2-OA for last OEB approved and test years	Exhibit 5, section 5.2
37 Completed Appendix 2-OB for historical, bridge and test years with respect to long-term debt, short-term debt, preference shares, and common equity	Exhibit 5, section 5.5
37 Explanation for any material changes in capital structure or material differences between actual and deemed capital structure including: retirement of debt or preference shares and buy-back of common shares; short-term debt, long-term debt, preference shares and common share offerings	Exhibit 5, section 5.2. No changes to capital structure.
Cost of Capital (Return on Equity and Cost of Debt)	
The following provided for each year:	
38 Calculation of cost for each capital component	Exhibit 5, section 5.3
38 Profit or loss on redemption of debt, if applicable	NA
38 Copies of current promissory notes or other debt arrangements with affiliates	NA
38 Explanation of debt rate for each existing debt instrument including an explanation on how the debt rate was determined and is in compliance with the policies documented in the 2009 Report or applicant's proposed approach	Exhibit 5, section 5.3.2
38 Forecast of new debt in bridge and test year - details including estimate of rate and other pertinent information (e.g. affiliated debt or third party?)	Exhibit 5, section 5.3.3
38 If proposing any rate that is different from the OEB guidelines, a justification of the proposed rate(s), including key assumptions	NA
38 Historical return on equity achieved	Exhibit 5, section 5.4, Table 5-11
38 Overview of financing strategy	Exhibit 5, section 5.5
Not-for-Profit Corporations	
38 Requested capital structure and cost of capital (including the proposed cost of long-term and short-term debt and proposed return on equity)	NA
38 Statement as to whether the revenues derived from the return on equity component of the cost of capital is to be used to fund reserves or will be used for other purposes	NA
38 If the revenues derived from the return on equity component will be used to fund reserves, specifications for each proposed reserve fund and a description of the governance (policies, procedures, sign-off authority, etc.) that will be applied	NA
39 If the revenues derived from the return on equity component will be used for other purposes, statement as to whether these revenues will be used for non-distribution activities (in the situation where the excess revenues are greater than the amounts needed to fund distribution activities); rationale provided supporting the use of the revenues in this manner. Also, governance (policies, procedures, sign-off authority, etc.) that will be applied to the funding of non-distribution activities provided	NA
39 If there are approved reserves from previous OEB decisions provide the following: -the limits of any capital and/or operating reserves as approved by the OEB, and identifying the decisions establishing these reserve accounts and their limits -the current balances of any established capital and/or operating reserves	NA
EXHIBIT 6 - REVENUE REQUIREMENT AND REVENUE DEFICIENCY OR SUFFICIENCY	
39 The following information must be provided in this exhibit (with cross references to where in the application further details can be found for each) excluding energy costs and revenues and unregulated costs and revenues: -determination of net income, statement of rate base, actual return on rate base, indicated rate of return, requested rate of return, deficiency or sufficiency in revenue, gross deficiency or sufficiency in revenue	Exhibit 6, section 6.1.1 to section 6.1.5, Tables 6-1 to 6-3
39 Revenue deficiency or sufficiency calculations net of electricity price differentials captured in the Retail Settlement Variance Accounts (RSVAs) and also net of any cost associated with low voltage (LV) charges or DVA balances of distribution expenditures/revenues being tracked through approved deferral and variance accounts for certain distribution assets (e.g. ICM and ACM capital projects) and for which disposition is not being sought in the application.	Exhibit 6, section 6.1.6
40 Summary of drivers for test year deficiency/sufficiency, how much each driver contributes; references in application evidence mapped to drivers	Exhibit 6, section 6.1.7, Table 6-5
40 Impacts of any changes in methodologies on deficiency/sufficiency and on individual cost drivers contributing to it	No changes in methodology. Exhibit 6, section 6.1.6.
Revenue Requirement Work Form	

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40	Completed RRWF. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits	Exhibit 6, Attachment 6-1, standalone excel document (OPUCN_2026_Rev_Reqt_Workform_1.0_20250429) Confirmed data corresponds with other Exhibits.
40	If the enhanced RRWF cannot reflect a distributor's proposed rates accurately, the distributor must file its rate generator model	NA
40&41	For revenues - calculation of bridge year forecast of revenues at existing rates; calculation of test year forecasted revenues at each of existing rates and proposed rates	Exhibit 6, section 6.1.6, Table 6-4
<i>Income Tax or PILs</i>		
41	Must provide detailed calculations of income tax or PILs. Must include a completed Excel version of the PILs model available on the OEB's website, including derivation of adjustments for historical, bridge and test years. Regulatory assets and liabilities must excluded from PILs calculations when they were created and when they were disposed, regardless of the actual tax treatment accorded those amounts.	Exhibit 6, section 6.2.1, Table 6-6, standalone excel document (OPUCN_2026_Test_Year_Income_Tax_PILs_1.0_20250429)
41	Supporting schedules and calculations identifying reconciling items	Exhibit 6, section 6.2.1, Table 6-7 and Table 6-8
41	Most recent federal and provincial tax returns	Exhibit 6, section 6.2.1, Attachment 6-2
41	Financial Statements included with tax returns if different from those filed with application	Exhibit 6, section 6.2.1, Attachment 6-3
41	Calculation of tax credits; redact where required (filing of unredacted versions is not required)	Exhibit 6, section 6.2.3
42	Supporting schedules, calculations and explanations for other additions and deductions	Exhibit 6, section 6.2.3
42	Completion of the integrity checks in the PILs Model	Confirmed.
42	Accelerated CCA - full revenue requirement impact recorded in Account 1592 and the balance sought for review and disposition, method used in calculating the revenue requirement impact recorded in Account 1592, detailed calculations by year for the full revenue requirement impact recorded in Account 1592 in Excel format	Exhibit 6, section 6.2.2, standalone excel document (OPUCN_2026_Accelerated CCA Deferral Support_20250429)
42&43	May propose a mechanism to smooth the tax impacts over the five-year IRM term.	Not proposing. Exhibit 6, section 6.2.2
<i>Other Taxes</i>		
43	Account 6105 is not an OM&A account and should be excluded from all OM&A totals. Applicant should provide an explanation of how these tax amounts are derived.	Exhibit 6, section 6.2.4

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Non-recoverable and Disallowed Expenses 43 Exclude from regulatory tax calculation any non-recoverable or disallowed expenses	Nil, Exhibit 6, section 6.2.5
Other Revenue 43 Completed Appendix 2-H, including the breakdown of each account showing the components of each	Exhibit 6, section 6.3.1, Table 6-9 (Appendix 2-H)
43&44 For each other distribution revenue account: -comparison of actual revenues for historical years to forecast revenue for bridge and test year, including explanations for significant variances year-over-year -revenue from any new proposed specific service charges, changes to rates, or new rules for applying existing specific service charges (incl. any credits to customers) -revenue from affiliate transactions, shared services, or corporate cost allocation. For each affiliate transaction identification of service, the nature of service provided, accounts used to record revenue, and costs to provide service -revenue from affiliate transactions recorded in Account 4375 -expenses from affiliate transactions recorded in Account 4380	Exhibit 6, section 6.3.2
44 Balances recorded in Account 4375 and Account 4380 reconcile to the balances recorded in Appendix 2-N – Shared Services and Corporate Allocation for the three historical years, the bridge year and the test year. Any differences must be reconciled	Reconciles to Appendix 2-N. Exhibit 6, section 6.3.1
44 Revenue related to microFIT recorded as revenue offset in Account 4235 and not included as part of base revenue requirement	Confirmed.
44 Transfer pricing and allocation of cost methods do not result in cross-subsidization between regulated and non-regulated lines of business and compliance with article 340 of APH; explanations for any deviations	Exhibit 6, section 6.3.1
44 Identification of any discrete customer groups that may be materially impacted by changes to other rates and charges.	Exhibit 6, section 6.3.1
44 Revenues or costs (including interest) associated with deferral and variance accounts not included in other revenues.	Confirmed. Exhibit 6, section 6.3.1
EXHIBIT 7 - COST ALLOCATION	
Cost Allocation Study Requirements	
45 Completed cost allocation study using the OEB-approved methodology or the distributor's study and model reflecting forecasted test year loads and costs and supported by appropriate explanations and live Excel spreadsheets; sheets 11 and 13 of the RRWF complete	Exhibit 7, section 7.1 2026 Cost Allocation model complete. RRWF sheets 11 and 13 complete.
45 Description of weighting factors, rationale for use of default values (if applicable)	Exhibit 7, section 7.2.1 to 7.2.4
45 If distributor is choosing to use the same weightings as its previous rebasing application, a reference to the previous application provided	NA
45&46 Complete live Excel cost allocation model, whether using the OEB-issued one or a different model. If using the OEB-issued model, Input sheet I.2, cells c15 and c17 must be used to identify the final run of the model on each sheet. If using another model, the distributor must file equivalent information.	Included as a standalone excel document (OPUCN 2026 Cost Allocation Model 20250429)
Load Profiles and Demand Allocators	
46 Update all classes' load profiles and update demand allocators	Exhibit 7, section 7.3, Table 7-6 (demand allocators)
46 Discussion of how load profiles have been normalized for weather and any notable events impacting usage patterns	Exhibit 7, section 7.3.1
46 If multivariate regression model is used, the following provided: -statistics and statistical tests related to regression equation(s) coefficients and intercept, results of tests for autocorrelation and multicollinearity -explanation of the weather-normalization methodology including: relationship between demand and Heating and/or Cooling requirements, determination of normal weather: the hourly for daily Heating and/or Cooling required -sources of data used for both endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable, data used and the source of the data provided -explanation of any specific adjustments made (e.g. to address gaps in historical meter data)	Exhibit 7, section 7.3.1
47 Data and regression model and statistics used in the weather normalization of load profiles provided in Excel format (includes showing the derivation of any constructed variables)	Included as a standalone excel document (OPUCN_Load Profile Derivation Example 20250429)
47 Demand Allocators: spreadsheet and a description with calculations to show how demand allocators are derived from the historical weather normal or weather actual load profiles	Included as a standalone excel document (OPUCN_Load Profile Derivation Example 20250429)
47 Historical Average: Where the annual demand allocators are based on weather actual load profiles, at least three, and ideally five years of historical data should be used to perform weather normalization. Where the annual demand allocators are based on weather normalized load profiles, fewer years may be used	10-year averages used.
47&48 Host Distributor only - evidence of consultation with embedded Dx - statement regarding embedded Dx support for approach to allocation of costs - if embedded Dx is separate class - class in cost allocation study and RRWF - if new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges levied); include in cost allocation study and RRWF - if embedded Dx billed as GS customer - include with the GS class in cost allocation model and the RRWF. Provide cost of serving, load served, asset ownership information, distribution charges levied, appropriateness of rates for the GS class recovering costs of providing low voltage dx services to embedded distributor(s). Completed Appendix 2-Q - Cost of Serving Embedded Distributors	NA
48 microFIT - if the applicant believes that it has unique circumstances which would justify a different rate than the generic rate, documentation to support rate must be provided	Exhibit 7.5.4

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49 Standby Rates - distributors with interim standby rates to request approval for final standby rates and provide evidence confirming that they have advised all affected customers of the proposal. A distributor that seeks to establish new standby rates or seeks changes to its standby charges, including a change in the methodology on which these rates are based, must provide full documentation supporting its proposal, and confirm that all affected customers have been notified of the proposed change(s).	Exhibit 7.5.3
49 If new customer class or changing definition of existing classes, rationale and restatement of revenue requirement from previous cost of service	No new rate classes or changes to existing customer classes Exhibit 7, section 7.5.1
49 If eliminating or combining customer classes, rationale and restatement of revenue requirement from previous cost of service	Not eliminating or combining customer classes Exhibit 7.5.2
<i>Class Revenue Requirements</i>	

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50 To support a proposal to rebalance rates, information on the revenue by class that would apply if all rates were changed by a uniform percentage provided. Ratios compared with the ratios that will result from the rates being proposed by the distributor.	Exhibit 7, section 7.6, Tables 7-7 (2021 vs. 2026 Allocated Costs) and Table 7-8 (Calculated Class Revenue)
Revenue to Cost Ratios	
50&51 If R:C ratios outside dead band - cost allocation proposal to bring them within the OEB-approved ranges provided. In making any such adjustments, potential mitigation measures addressed if the impact of the adjustments on the rates of any particular class or classes is significant.	Exhibit 7, section 7.7
51 If distributor proposes to continue rebalancing rates after the cost of service test year, the ratios proposed for subsequent year(s) must be provided	NA
51 If Cost Allocation Model other than OEB model used - exclude LV and exclude DVA balances and that revenues exclude rate riders, rate adders and the Smart Metering Entity Charge. Distributor must also ensure that information relevant to customer charge unit costs, microFIT unit costs and revenue is consistent with the output from the OEB's model	NA
EXHIBIT 8 - RATE DESIGN	
51 Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places; if departing from this approach, explanation provided as to why necessary and appropriate	Confirmed.
Fixed Variable Proportion	
51&52 The following is to be provided in relation to the fixed/variable proportion of proposed rates: -Current F/V for each rate class with supporting info -Proposed F/V for each rate class with explanation for any changes from current proportions -Table comparing current and proposed monthly fixed charges with the floor and ceiling as in cost allocation study Analysis must be net of rate adders, funding adders, and rate riders	Exhibit 8, section 8.2, Table 8-5
RTSRs	
52 Completed RTSR Model in Excel	Included as a standalone excel document (OPUCN_2026_RTSR_Workform_1.0_20250429).
52 RTSR information consistent with working capital allowance calculation; explanation for any differences	Exhibit 8, section 8.3
Retail Service Charges	
52 Distributors should note that the current retail service rates and charges were established on a generic basis and should refer to the most recent rate order for the current approved rates.	Exhibit 8, section 8.4
Regulatory Charges	
53 If applying for a rate other than the generic rate set by the OEB, distributors must provide justification as to why their specific circumstances would warrant a different rate, in addition to a detailed derivation of their proposed rate	Using the OEB generic rate. Exhibit 8, section 8.5
Specific Service Charges	
53 If requesting new specific service charge or a change to the level of an existing charge, description of the purpose of charge, or reason for change to an existing charge; calculations to support charges	No new charges or changes to existing charges proposed. Exhibit 8, 8.7
53 Identification in the Application Summary all proposed changes that will have an impact on customers, including changes to other rates and charges that may affect a discrete group; identification of specific customers or customer groups impacted by each proposal	NA
53 Calculation of charge includes: direct labour, labour rate, burden rate, incidental, other	NA
54 Identification of any rates and charges in Conditions of Service that do not appear on tariff sheet. Explain nature of costs, provide schedule outlining revenues or capital contributions recovered from these rates from last OEB-approved year to most recent actuals and the revenue or capital contributions forecasted for the bridge and test years. A proposal and explanation as to whether these charges should be included on tariff sheet	None. Exhibit 8, section 8.7
54 Revenue from SSCs corresponds with Operating Revenue evidence	Confirmed. Exhibit 8, section 8.7
Wireline Pole Attachment Charge	
54 Under the new regulation (Part VI.1: O. Reg. 842/21, (Electricity Infrastructure (Part VI.1 of the Act)), OEB is to establish a generic, province-wide pole attachment charge for 2022. The Regulation further requires the OEB to set the charge for 2023 and subsequent years by adjusting the prior year's charge for inflation. The Regulation provides that the annual pole attachment charge will be established by order without a hearing. A distributor is required to update the charge as per that order.	Exhibit 8, section 8.7.1
Low Voltage Service Rates	
If the distributor is fully or partially embedded, information on the following must be provided:	NA
55 Forecast LV Cost	NA

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55	Actual LV Cost for the last three historical years along with bridge and test year forecasts; year-over-year variances and explanations for substantive changes in costs over time up to and including test year forecast	NA
55	Support for forecast LV, e.g. Hydro One Sub-Transmission charges	NA
55	Allocation of forecasted LV cost to customer classes (typically proportional to Tx connection revenue)	NA
55	Proposed LV rates by customer class	NA
Smart Meter Entity Charge		
55	Current OEB-approved smart metering charge (SMC) until the OEB approves any updated SMC	Exhibit 8, section 8.6.1
Loss Factors		
55	Proposed SFLF and Total Loss Factor for test year	Exhibit 8, section 8.9
56	Statement as to whether LDC is embedded including whether fully or partially	Exhibit 8, section 8.8
56	Study of losses if required by previous decision	Not required. Exhibit 8, section 8.9.1
56	3-5 years of historical loss factor data - Completed Appendix 2-R	Exhibit 8, section 8.9, Table 8-10 (Appendix 2-R)
56	If proposed distribution loss factor >5% or is showing an increasing trend, explanation for level of losses, details of actions taken to reduce losses in the previous five years, and actions planned to reduce losses going forward	NA
56	Explanation of SFLF if not standard	NA
56	Reconciliation between the application and RRR filing	Exhibit 8, section 8.9
Tariff of Rates and Charges		
56	Current and proposed Tariff of Rates and Charges - must be filed in Excel format and PDF format Explanation and support of each change in the appropriate section of the application	Exhibit 8, section 8.10, Attachments 8-2 and 8-3, standalone excel document (OPUCN_2026_Tariff_Schedule_and_Bill_Impact_Model_20250429)
56	Completed Bill Impacts Model	Exhibit 8, section 8.12, Attachment 8-4, standalone excel document (OPUCN_2026_Tariff_Schedule_and_Bill_Impact_Model_20250429)
56	Explanation of changes to terms and conditions of service if changes affect application of rates and rationale behind those changes	Exhibit 8, section 8.10
56	Proposed tariffs must include applicable regulatory charges, and any other generic rates as ordered by the OEB	Confirmed.
Revenue Reconciliation		
56	Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement (i.e. breakout volumes, rates and revenues by rate component etc.)	Exhibit 8, section 8.11
57	Completed RRWF - Sheet 13 (table reconciling base revenue requirement against revenues recovered through proposed rates)	Standalone excel (OPUCN_2026_Rev_Req_Workform_1.0_20250429)
Bill Impact Information		
57	Completed Tariff Schedule and Bill Impacts Model. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts (including % change in distribution excluding pass through costs - Sub-Total A, % change in distribution - Sub-Total B, % change in delivery - Sub-Total C, and \$ change in total bill)	Exhibit 8, section 8.12, Table 8-13 (proposed bill impacts by rate class)
57	Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant	Exhibit 8, section 8.12, Table 8-13 (proposed bill impacts by rate class)
57	Bill impacts provided for typical customers and consumption levels. Must provide residential 750 kWh and GS<50 2,000 kWh. Bill impacts must be provided for a range of consumption levels relevant to the service territory for each class	Confirmed.
57	If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation	NA
Rate Mitigation		
58	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification for mitigation measure including reasons if no mitigation proposed, other relevant information. The Tariff Schedule and Bill Impacts Model must reflect any mitigation plan proposed.	Exhibit 8, section 8.13
Rate Harmonization Mitigation Issues		
58	If part of a MAADs transaction, and rate harmonization plan not yet approved by the OEB, a rate harmonization plan must be filed	NA
58	Plan includes a detailed explanation and justification for the implementation plan, and an impact analysis	Exhibit 8, section 8.13
58	If impact of COS increases and harmonization effects result in total bill increases for any customer class exceeding 10%, discussion of proposed measures to mitigate increases in its mitigation plan, or justification provided as to why mitigation is not required	Exhibit 8, section 8.13
58	Migration plan that includes fully harmonizing rates that is to be accomplished over more than one year must be supported by a detailed plan for accomplishing this during the subsequent Price Cap IR period	Exhibit 8, section 8.13
EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS		
58&59	Summary table showing all active DVAs not disposed of yet, showing principal and interest/carrying charges, total balance for each account, whether account being proposed for disposition and whether the account is proposed to be continued or discontinued	Exhibit 9, section 9.2, Table 9-1
59	In a separate section under the summary table: - For any account identified in the summary table as not being proposed for disposition, provide an explanation as to why it is not being proposed for disposition - For any Group 2 account identified in the summary table that are proposed to be discontinued, provide an explanation as to why it is being discontinued	Exhibit 9, section 9.2.1
59	If applicable, description of DVAs that were used differently than as described in the APH, relevant accounting order or other OEB document	Exhibit 9, section 9.2.1

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59	Completed DVA continuity schedule for period from last disposition to present - live Excel format. Continuity schedule must show separate itemization of opening balances, annual adjustments, transactions, dispositions, interest and closing balances for all active DVAs. The opening principal amounts and interest amounts for Group 1 and 2 balances, shown in the DVA Continuity Schedule, must reconcile with the last applicable approved closing balances.	Exhibit 9, Attachment 9-1, standalone excel document (OPUCN_2026_DVA_Continuity_Schedule_CoS_20250429)
59	Explanation if account balances in continuity schedule differs from trial balance reported through RRR and documented in AFS - included in tab Appendix A of DVA schedule. This includes all Account 1508 sub-accounts. A reconciliation of all the Account 1508 sub-accounts to the Account 1508 control account reported in the RRR is to be provided in the DVA continuity schedule	Exhibit 9, section 9.2.1
59&60	Statement whether any adjustments made to DVA balances previously approved by OEB on final basis - the OEB expects that no adjustment will be made to any deferral and variance account balances previously approved by the OEB on a final basis. If any adjustments have been made, explanation for the nature and the amount of the adjustment(s), and appropriate supporting documentation, under a section titled "Adjustments to Deferral and Variance Accounts"	No adjustments to any DVA balances that were previously approved on a final basis. Exhibit 9, section 9.2.1
60	Confirmation of use of interest rates established by the OEB by month or by quarter for each year; most recently published rate used for future periods	Exhibit 9, section 9.2.5
Disposition of Deferral and Variance Accounts		
60	Refer to DVA Continuity Schedule Instructions for instructions on completing the DVA Continuity Schedule, annual updates and discussions on default treatments and expectations for DVAs	Confirmed.
60	Provide confirmation that a distributor is allocating DVAs using an approved allocator. If proposing to allocate a DVA which the OEB has not established an allocator, proposed allocation based on cost driver must be provided with justification; indication of proposed billing determinants, including charge type for recovery purposes and included in cont. schedule	Exhibit 9, section 9.2.3
60	Propose rate riders that dispose of the balances. If the distributor is proposing an alternative recovery period other than one year, explanation provided	Rate riders calculated in the DVA continuity schedule.
60	Provide support (e.g., explanations, calculations) on how each material Group 2 balance is determined. For utility-specific Group 2 accounts that are not material, provide a brief explanation of the account balance and the relevant accounting order	Exhibit 9, section 9.4
Disposition of Accounts 1588 and 1589		
61	If a distributor has not implemented OEB's February 21, 2019 accounting guidance, indication that this is the case	Has already been implemented.
61	Indication of the year in which Account 1588 and Account 1589 balances were last approved for disposition, and whether the balances were approved on an interim or final basis. If the balances were last disposed on an interim basis, indicate the year in which balances were last disposed on a final basis	Exhibit 9, section 9.3.2 and 9.3.3
61	If requesting final disposition of balances for the first time following implementation of the accounting guidance, confirmation that accounting guidance has been implemented fully effective January 1, 2019	NA
60 & 61	In order to request for final disposition of historical balances as part of the current application, confirmation that these balances have been considered in the context of the accounting guidance and provide a summary of the review performed. Discussion on the results of the review, any systemic issues noted, and whether any material adjustments to those balances have been recorded. Summary and description of each adjustment made to the historical balances provided	NA
61	Commodity Accounts Analysis Workform (Formerly GA Analysis Workform) (in live Excel format) for each year that has not previously been approved by the OEB for disposition. If the distributor is adjusting the Account 1589 balance that was previously approved on an interim basis, the Commodity Account Analysis Workform must be completed from the year after the distributor last received final disposition for Account 1589	Exhibit 9, Attachment 9-2
61	As described in Note 5 in the Commodity Accounts Analysis Workform, reconciliation of any discrepancy between the actual and expected balance by quantifying differences (e.g. true-ups between estimated and actual costs and/or revenues). Any remaining unexplained discrepancy between the actual and expected balance that is greater than +/- 1% of the total annual IESO GA charges will be considered material and warrant further investigation.	Unresolved difference is less than 1%. Exhibit 9, section 9.3.3
62	Completed reasonability test for the balance in Account 1588. The reasonability test is included in the Commodity Accounts Analysis Workform.	Confirmed.
Disposition of Account 1580, Sub-account CBR Class B Variance		
62	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the CBR Accounting Guidance. Must be disposed over one year. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance - Refer to DVA Continuity Schedule Instructions for further details on the treatment of CBR related sub-accounts	Confirmed. Exhibit 9, section 9.3.4
Disposition of Account 1595		
62	Distributors are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year once, on a final basis	Exhibit 9, section 9.3.7
63	Explanation for any material residual balances being proposed for disposition, including quantifying significant drivers of the residual balance	No material balances for disposition.
Disposition of Retail Service Charges Related Accounts		
63	If there is a balance in 1518 or 1548, distributor must: - confirm variances are incremental costs of providing retail services - state whether Article 490 of APH has been followed; explanation if not followed	Zero balances in accounts 1518 and 1548. Exhibit 9, section 9.4.1
63	If the balances in Account 1518, Account 1548, or Account 1508 Sub-account Retail Service Charges Incremental Revenue are material, the distributor must identify drivers for the balance(s) and provide schedule identifying all revenues and expenses listed by USOA that are incorporated into the variances	Exhibit 9, section 9.4.4
63&64	The OEB established a new variance account for electricity distributors that no longer used the RCVAs. The balance in the account, as well as in Accounts 1518 and 1548, would be disposed to ratepayers in a future rate application, and the account subsequently closed. Distributors that have not yet done so in a COS application may forecast balances up to the end of the incentive rate-setting period and the OEB may consider disposing of the forecast amounts	NA
Disposition of Account 1592, Sub-account CCA Changes		
64	Provide full revenue requirement impact recorded in Account 1592, Sub-account CCA Changes and the balance sought for review and disposition	Exhibit 9, section 9.4.2, Table 9-9
64	Calculations for accelerated CCA differences per year, based on actual capital additions. Calculations include: underpreciated capital cost continuity schedules for each year itemized by CCA class, calculated PILs/tax differences, grossed-up PILs/tax differences, other applicable information	Exhibit 9, section 9.4.2, Table 9-10
64	Confirmation that Account 1592 amounts related to ICM/ACM have been included in the account, if applicable	NA
64	Reconciliation of these amounts to the amounts presented in Account 1592 sub-account CCA changes in the DVA continuity schedule	NA
64	If a distributor does not have a balance in this sub-account, the distributor must explain why	NA
Disposition of Account 1509 Impacts Arising from the COVID-19 Emergency		

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<p>65</p> <p>If requesting disposition of any amounts related to the COVID-19 Account, the following, at a minimum is to be provided:</p> <ul style="list-style-type: none"> -Discussion regarding the interactions between the COVID-19 Account and other existing generic or utility-specific accounts, including a determination that there is no double-counting between multiple ratemaking mechanisms -Calculation showing that the distributor passes the ROE-based means tests, including limitations on recoveries when various ROE thresholds are reached, and that the appropriate recovery rates for each sub-account have been applied -Supporting calculations for the annual amounts recorded in each of the sub-accounts, including the methodology used to measure incremental costs and savings, as applicable - Discussion of causation, materiality, prudence of any amounts recorded in the sub-accounts, including all identified savings and cost reductions -Discussion of whether the distributor would be able to reasonably forecast any further entries in the account, up to the effective date of the new rates, so that the account may be disposed in its entirety in the current proceeding (and whether the distributor would be amenable to such an approach) -Statement confirming proposed discontinuation of the COVID-19 Account, effective the same date as the new rates. If this is not the case, supporting rationale provided 	<p>NA - no balance Exhibit 9, section 9.4.3</p>
<p>Disposition of Account 1508, Sub-account Pole Attachment Revenue Variance</p> <p>66</p> <p>A table showing the calculation of the account balance, the annual balance broken down customer type, if applicable and:</p> <ul style="list-style-type: none"> -the number of poles used in the calculation -the pole attachment charge incorporated in rates -the updated charge <p>May also forecast the balance to the effective date of its new rates</p>	<p>Exhibit 9, section 9.4.4, Table 9-14</p>
<p>66&67</p> <p>Distributors requesting disposition of any amounts recorded in the GOCA Variance Account are to file, at a minimum, the following information:</p> <ul style="list-style-type: none"> -A statement confirming that distributor has reflected the GOCA impact in the locate costs of the test year's revenue requirement - The proposed disposition of the GOCA Variance account under Account 1508 Sub-Account GOCA Variance Account and discontinuance of the account after the rebasing application - Rationale needs to be provided if the distributor proposes to continue the GOCA Variance account in the rate term 	<p>Exhibit 9, section 9.4.4, Table 9-11, Table 9-16 (discontinue)</p>
<p>Disposition of Account 1511 Incremental Cloud Computing Implementation Costs</p> <p>67</p> <p>Distributors requesting disposition of any amounts recorded in the Cloud Computing Implementation Account are to file, at a minimum, the following information:</p> <ul style="list-style-type: none"> -A discussion and supporting explanation for the annual amounts recorded in the account, including the methodology used to measure incremental costs and offsetting savings, as applicable. If there are no offsetting savings, explanation should be provided - A list of the cloud solution(s), actual or forecast amount(s), type(s) of expenditure, and nature of costs -A list of costs requested by projects (each with the business purpose of the projects) and a statement for each project regarding whether the cost associated for each project is material -A discussion of whether the distributor would be able to reasonably forecast any further entries in the account, up to the effective date of new rates, so that the account may be disposed in its entirety in the current proceeding (and whether the distributor would be amenable to such an approach) - A statement confirming that the distributor proposes discontinuation of the Cloud Computing Implementation Account, effective the same date as the new rates 	<p>Account 1511 not used. Request for new deferral account for cloud computing implementation costs Exhibit 9, section 9.6.1 and Attachment 9-3</p>
<p>Disposition of Distributor-Specific Accounts</p> <p>68</p> <p>For any material, distributor-specific accounts requested for disposition (e.g., Account 1508 sub-accounts), supporting evidence showing how the annual balance is derived and relevant accounting order should be provided. For distributor-specific accounts requested for disposition that are not material, provide a brief explanation for the account balance and the relevant accounting order.</p>	<p>NA</p>
<p>Establishment of New Deferral and Variance Accounts</p> <p>68</p> <p>If new DVA - evidence provided which demonstrates that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order with description of the mechanics of the account, provide examples of general journal entries and the proposed account duration</p>	<p>Exhibit 9, section 9.6 and Attachment 9-3.</p>
<p>Lost Revenue Adjustment Mechanism Variance Account</p> <p>69</p> <p>In preparing claims related to disposition of outstanding LRAMVA balances, distributors may seek to claim savings from Conservation First Framework (CFF) programs, and from programs they delivered through the Local Program Fund that was part of the Interim Framework. Distributors should provide sufficient supporting documentation on project savings to support their claim</p>	<p>No disposition requested. Exhibit 9, section 9.7</p>
<p>Disposition of LRAMVA</p> <p>69</p> <p>Disposition sought of all outstanding LRAMVA balances related to previously established LRAMVA thresholds, if possible</p>	<p>NA</p>
<p>Distributors with zero balance in the LRAMVA (including those with LRAM-eligible amounts previously approved on a prospective basis):</p> <p>70</p> <p>Indicate this fact in its application and advise that it is not requesting any disposition</p>	<p>No disposition requested. Exhibit 9, section 9.7.1</p>
<p>Distributors with non-zero balance in the LRAMVA:</p> <p>70</p> <p>A distributor that does not have a confirmed zero balance in the LRAMVA should seek disposition as part of its application, with supporting information, or provide a rationale for not doing so.</p>	<p>NA</p>
<p>Continuing Use of the LRAMVA for New NWS Activities</p> <p>70</p> <p>Indication of whether distributor is requesting an LRAMVA for one or more activities related to distribution rate-funded NWS activities or LIP activities if this request has not been addressed in a previous application</p>	<p>No LRAMVA requested. Exhibit 9, section 9.7.2</p>
<p>Appendix A Cost of Eligible Investments for the Connection of Qualifying Generation Facilities</p> <p>Appendix A</p> <p>If applicable, proposal to divide the costs of eligible investments between the distributor's ratepayers and all Ontario ratepayers per O.Reg. 330/09</p>	<p>NA</p>

2026 Cost of Service Checklist

Oshawa PUC Networks Inc.

EB-2025-0014

Date: April 29, 2025

Filing Requirement Page # Reference		Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
Appendix A	For distributors that are already receiving rate protection as a result of a previous application the new (current) cost of service application should include an update to include the actual costs incurred for the investments as well as a depreciation adjustment to calculate a new capital amount for input into Appendices 2-FA through 2-FC. This would generate a new up-to-date rate protection amount for the test year and beyond, which will be subject to the materiality threshold	NA