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

**June 6, 2025**

**Re: 2026 Cost of Service Application for Electricity Distribution Rates  
(EB-2025-0014) – Application Updates**

Dear Ms. Marconi,

Oshawa PUC Networks (Oshawa Power) has updated its evidence previously filed for electricity distribution rates and other charges effective January 1, 2026, responding to items identified in the OEB's error checking process. The error checking list and Oshawa Power's responses are attached to this letter.

The following evidence has been updated:

- Chapter 2 Appendices (tabs App. 2-BA, 2-G, 2-H, 2-IB)
- Exhibit 1 – Administrative Documents\_Updated Appl\_20250606
- Exhibit 2 – Rate Base\_Updated Appl\_20250606
- Exhibit 3 – Customer and Load Forecast\_Updated Appl\_20250606
- Exhibit 4 – Operating Expenses\_Updated Appl\_20250606
- Exhibit 5 – Cost of Capital\_Updated Appl\_20250606
- Exhibit 6 – Revenue Requirement and Revenue Deficiency or Sufficiency\_Updated Appl\_20250606

The updated documents are being filed through the OEB's RESS system.

Respectfully submitted,

*Valerie Bennett*

Valerie Bennett  
Director, Regulatory and Commercial Affairs  
Oshawa PUC Networks Inc.

Attached: Oshawa Power Responses to May 22, 2025 Error Checking Items

### Oshawa Power Responses to May 22, 2025 Error Checking Items

Item #	Reference 1	Reference 2 If applicable	Description	Response / Evidence Updates
1	Exhibit 1, Table 1-7		The line noting '2021 OEB-approved to 2026 Test Year Change' is calculated using the 2021 actual spend. Please amend either the calculation or the wording.	Revised Table 1-7 text to reflect that the comparison uses the 2021 actual spend.
2	Exhibit 1, p.28, lines 7-8  Exhibit 4, p.5, line 17		Oshawa PUC Networks noted that there is an average increase of 8.4% per year in the OM&A budget from the 2021 OEB-approved value to the 2026 Test Year. Given that the total increase to the OM&A budget is 60.6%, OEB staff calculates the average annual increase to be 12.1%. Please amend this figure in Exhibit 1 and 4.	Changed from 8.4% to 12.1% in Exhibit 1 and 4.
3	Chapter Appendices: 2-BA		Please confirm whether depreciation of transportation and stores equipment is fully allocated and recognized in capital projects. If so, please adjust all years for fully allocated depreciation in 2BA or commit to adjusting 2BA at the interrogatory stage to avoid a complete model revision now.	No change to evidence.  Depreciation of transportation and stores equipment is not fully allocated for Oshawa Power.
4	Chapter Appendices: 2-G	Exhibit 1, p.77, Table 1-21 DSP, p.33, Table 5	Please reconcile SAIDI 2022 excluding Major Event Days (MEDs), excluding Loss of Supply (LOS) and SAIDI excluding LOS, including MEDs between references. 2-G note 1.46 while the tables note 1.45.	Exhibit 1, p.77 Table 1-21 and DSP, p. 33, Table 5 updated to reflect the corrected values for SAIDI excluding LOS, including MEDs and SAIDI excluding LOS, excluding MEDs for 2022. These values have been updated to 1.46 as reported in App. 2-G SQL.  No changes required to App. 2-G_SQL.
5	Chapter Appendices: 2-G	Exhibit 1, p.78, Table 1-22 DSP, p.33, Table 5	Please reconcile SAIFI 2022 excluding Major Event Days (MEDs), excluding Loss of Supply (LOS) and SAIDI excluding LOS, including MEDs between references. 2-G note 1.04 while tables note 1.03.	Exhibit 1, p.78 Table 1-22 and DSP, p. 33, Table 6 updated to reflect the corrected values for SAIFI excluding LOS, including MEDs and SAIFI excluding LOS, excluding MEDs for 2022. These values have been updated to 1.04 as reported in App. 2-G SQL.  No changes required to App. 2-G_SQL.

6	Chapter Appendices: 2-G	Exhibit 1, p.77, Table 1-21 DSP, p.33, Table 5	Please reconcile SAIDI 2021 excluding LOS, including MEDs between references. 2-G note 0.72 while the tables note 0.57.	Exhibit 1, p.77 Table 1-21 and DSP, p. 33, Table 5 reflect the corrected values.  App. 2-G_SQI has been manually updated to the corrected 2021 value of 0.57 for SAIDI including MEDs, excluding LOS. The MED was a loss of supply event. The v-lookup formula in App. 2-G SQI is including this loss of supply MED. Oshawa Power's interpretation is that the MED would not be included as it is a LOS.
7	Chapter Appendices: 2-G	DSP, p.33, Table 5	In the DSP, Oshawa PUC Networks noted that SAIFI 2021 excluding Major Event Days (MEDs), excluding Loss of Supply (LOS) and SAIFI excluding LOS, including MEDs were incorrectly reported on the scorecard. Please file a RRR data revision request to update the data.	App. 2-G SQI has been manually updated to the corrected 2021 value of 0.66 for SAIFI excluding MEDs, excluding LOS, and SAIFI excluding LOS, including MEDs.  Oshawa Power will file a RRR data revision request to ensure the historical SAIFI values are accurately reflected in the Scorecard.
8	Chapter Appendices: 2-G	Exhibit 1, p.78, Table 1-22 DSP, p.33, Table 5	Please reconcile SAIFI 2021 including LOS, including MEDs between references. 2-G note 0.87 while the tables note 0.83.	App. 2-G SQI has been manually updated to the corrected 2021 value of 0.83 for SAIFI including LOS and MEDs.  As noted above, Oshawa Power will file a RRR data revision request to ensure the historical SAIFI values are accurately reflected in the Scorecard.
9	Exhibit 1, p.17, Table 1-3	Revenue Requirement Workform, tab 8	Table 1-3 notes the deficiency is \$6.73 million while the RRWF notes the deficiency as \$6.67 million. Please reconcile these figures.	Table 1-3 has been revised to reflect correct revenue deficiency of \$6,670,156.
10	Exhibit 1, p.79, Table 1-24		In Table 1-24, Oshawa PUC Networks notes that it received a rate increase of 1.35% in 2021 based on the OEB inflation factor. However, Oshawa PUC Networks	The 2021 rate increase has been removed. The OEB inflation factors and

			did not receive an OEB rate increase based on inflation in 2021 as this was its last rebasing year. Please remove the 2021 rate increase value. Additionally, the calculated rate increases for 2022-2024 are incorrect as the OEB inflation factors during these years were 3.3%, 3.7%, and 4.8%, respectively.	Oshawa Power rate increases for 2021-2025 have been corrected.
11	Exhibit 4, p.18	Chapter 2 Appendices, 2-K	Exhibit 4, p.18, notes that FTEs have increased by 13.8 from the 2021 OEB-approved amount to 2026. Chapter 2 Appendices 2-K shows that total FTEs have increased by 5.1. Please reconcile these figures.	<p>The number of FTEs in 2026 provided in Appendix 2-K (96.5) reflects mid-year averages, as instructed in Note 4 in Appendix 2-L. The increase of 13.8 noted in Exhibit 4 reflects the number of FTEs at the end of 2026 (105.2).</p> <p>These are both compared against 91.4 in 2021, as this was the only number of FTEs available for that year.</p> <p>A note was added to Exhibit 4, p. 18, section 4.2.3 that the increase is as of the end of the 2026 test year.</p>
12	Exhibit 4, pp.91-99, section 4.4.7	Chapter 2 Appendices, 2-K	The number of FTEs as noted in section 4.4.7 varies in each year except 2021 OEB-approved, when compared to Chapter 2 Appendices 2-K. Please reconcile the references as needed.	A note was added to Exhibit 4, p. 91, section 4.4.7 explaining that the FTE numbers shown reflect end of year values, and therefore differ from Appendix 2-K where FTE numbers were based on mid-year averages of the end of the 2026 test year.
13	Exhibit 4, p.75, Table 4-26	Chapter 2 Appendices, 2-K	Although Table 4-26 shows headcounts and not FTEs, please confirm that the headcounts in Table 4-26 are accurate, given the large difference with the year-to-year variance in 2-K.	<p>Exhibit 4, section 4.4 has been updated to correct errors and better show how FTE and headcount numbers align for year-to-year variances. Specific updates include:</p> <ul style="list-style-type: none"> <li>• Section 4.2.3 (write-up clarified that certain roles were eliminated not moved)</li> <li>• Table 4-24 (final sentence in table in PLT supervisor row)</li> <li>• Table 4-26 (corrected errors)</li> </ul>

				<ul style="list-style-type: none"> <li>• Section 4.4.4 (write-up to clarify role changes)</li> <li>• Section 4.4.7 (write-up to align with updated section 4.4.4)</li> <li>• Tables 4-29 to 4-34 (corrected classification of new roles and vacancies)</li> </ul>
14	Exhibit 6, p 19		Please confirm the amount of property tax expense for the 2026 test year in Account 6105.	Exhibit 6 – 6.2.4 Other Taxes revised to reflect the remittance of property taxes to the City of Oshawa (not payments in lieu of property taxes). Added Table 6-12 outlining 2021-2026 Property taxes. The 2026 Test Year property tax expense included in Account 6105 = \$164,562.
15	Exhibit 5, p.5, Table 5-4	Chapter 2 Appendices, 2-OB	The new consolidated long-term debt interest cost in Reference 1 does not match the one in Reference 2. Please reconcile.	Table 5-4 has been updated with correct interest expense.
16	Exhibit 6, p.20, Table 6-12	Chapter 2 Appendices, 2-H	The total Other Revenue numbers of 2021 Actual, 2022 Actual and 2023 Actual in Reference 1 do not match those in Reference 2. Please reconcile.	Updated Chapter 2 App. 2-H_Other_Rev totals for 2021, 2022 and 2023, now reconciled with Exhibit 6, p.20, Table 6-13 (previously Table 6-12).
17	Exhibit 3, Tables 3-4, 3-6	Chapter 2 Appendices 2-IB	Please reconcile the kW demand between the two references.	Updated Exhibit 3 Table 3-4 total amount and Chapter 2 Appendices 2-IB Demand (Actual) and Demand (Weather Normalized) tables. Exhibit 3, Tables 3-4, 3-6 and Chapter 2 Appendices 2-IB are now reconciled.
18	Chapter 2 Appendices 2-BA		Oshawa Power notes error in Appendix 2-BA USoA 1611 and 1920 asset beginning balance for the 2021 which affects ending years 2021 to 2026	2021 opening balance in App. 2-BA corrected for both 1611 \$226,037 and 1920 (\$226,037). The total PPE does not change.