

**Oshawa PUC Networks Inc.**

**Application for electricity distribution rates and other  
charges beginning January 1, 2026**

**Decision on Issues List  
June 24, 2025**

Oshawa PUC Networks Inc. (Oshawa PUC Networks) filed a cost of service application with the Ontario Energy Board (OEB) on April 30, 2025 under section 78 of the *Ontario Energy Board Act, 1998*, seeking approval for changes to the rates that Oshawa PUC Networks charges for electricity distribution, beginning January 1, 2026. The application was accepted by the OEB as complete on May 14, 2025, and a Notice of Hearing was issued on May 20, 2025.

The OEB issued Procedural Order No. 1 on June 13, 2025. Procedural Order No. 1 approved Association of Major Power Consumers in Ontario (AMPCO), Coalition of Concerned Manufacturers and Businesses of Canada (CCMBC), Consumers Council of Canada (CCC), Distributed Resource Coalition (DRC), Pollution Probe, School Energy Coalition (SEC), and Vulnerable Energy Consumers Coalition (VECC) as intervenors in this proceeding.

Procedural Order No. 1 made provision for parties to recommend any revisions to the standard Issues List for electricity distribution rate applications for the OEB's consideration.

OEB staff filed a letter on June 20, 2025, advising the OEB that parties had no concerns with the issues contained in the standard Issues List. However, the parties have not been able to come to an agreement with respect to an additional issue proposed by SEC. More details on the disputed issue are outlined below.

In addition, OEB staff's letter requested that the OEB waive the requirement under Rule 26.02(e)(ii) of the *Rules of Practice and Procedure* that interrogatories correspond to the issues list as parties may want to file interrogatories according to the exhibit numbers in the Application. OEB staff also advised in its letter that parties may wish to raise additional matters for inclusion on the issues list after the responses to the interrogatories are received.

*Disputed Issue*

SEC proposed that the following issue should be added to the issues list for this proceeding:

*Is the plan to seek additional funding for a new operational and administrative building in a subsequent IRM application appropriate?*

All intervenors agreed with the proposed addition. Oshawa PUC Networks did not agree with the proposed addition.

**Findings**

The OEB approves the Issues List with the addition proposed by SEC as 7.3:

Is the plan to seek additional funding for a new operational and administrative building in a subsequent IRM application appropriate?

The approved issues list for purposes of this proceeding is attached to this Decision as Schedule A. The OEB has also considered the request to file interrogatories according to exhibit numbers and approves that request as well for this proceeding.

The OEB may update the Issues List as necessary to further define the scope of the proceeding.

**THE ONTARIO ENERGY BOARD ORDERS THAT:**

The approved Issues List is attached to this Decision as Schedule A.

**DATED** at Toronto, **June 24, 2025**

**ONTARIO ENERGY BOARD**

Ritchie Murray  
Acting Registrar

**SCHEDULE A**  
**APPROVED ISSUES LIST**  
**OSHAWA PUC NETWORKS INC.**  
**EB-2025-0014**  
**JUNE 24, 2025**

**APPROVED ISSUES LIST  
EB-2025-0014  
OSHAWA PUC NETWORKS INC.**

**1. Capital Spending and Rate Base**

- 1.1 Are the proposed capital expenditures and in-service additions appropriate?
- 1.2 Are the proposed rate base and depreciation amounts appropriate?

**2. OM&A**

- 2.1 Are the proposed OM&A expenditures appropriate?
- 2.2 Is the proposed shared services cost allocation methodology and the quantum appropriate?

**3. Cost of Capital, PILs, and Revenue Requirement**

- 3.1 Is the proposed cost of capital (interest on debt, return on equity) and capital structure appropriate?
- 3.2 Is the proposed PILs (or Tax) amount appropriate?
- 3.3 Is the proposed Other Revenue forecast appropriate?
- 3.4 Have all impacts of any changes in accounting standards, policies, estimates and adjustments been properly identified and recorded, and is the rate-making treatment of each of these impacts appropriate?
- 3.5 Is the proposed calculation of the Revenue Requirement appropriate?

**4. Load Forecast**

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

**5. Cost Allocation, Rate Design, and Other Charges**

- 5.1 Are the proposed cost allocation methodology, allocations, and revenue-to-cost ratios, appropriate?
- 5.2 Is the proposed rate design, including fixed/variable splits, appropriate?
- 5.3 Are the proposed Retail Transmission Service Rates and Low Voltage rates appropriate?
- 5.4 Are the proposed loss factors appropriate?
- 5.5 Are the Specific Service Charges and Retail Service Charges appropriate?
- 5.6 Are rate mitigation proposals required and appropriate?

## **6. Deferral and Variance Accounts**

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

## **7. Other**

- 7.1 Is the proposed effective date appropriate?
- 7.2 Has the applicant responded appropriately to all relevant OEB directions from previous proceedings?
- 7.3 Is the plan to seek additional funding for a new operational and administrative building in a subsequent IRM application appropriate?