
From: Duong, Cuc <cucduong@hydroottawa.com>

Sent: Monday, August 25, 2025 4:15 PM

To: Office of the Registrar <Registrar@oeb.ca>

Cc: Kelly O'Neill <kellyoneill@hydroottawa.com>; Meghan Fee <meghanfee@hydroottawa.com>; April Barrie <aprilbarrie@hydroottawa.com>

Subject: EB-2025-0214: APH Update Consultation Participation

Hello,

Please register my intent to participate in the working group on behalf of Hydro Ottawa.

Hydro Ottawa

Cuc Duong

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Here is a brief statement of my level of expertise with the OEB's APH:

I am a Chartered Professional Accountant with over 25 years of experience in Canadian financial reporting. For over 14 years, I have specialized in the OEB's regulatory accounting standards with a focus on the Accounting Procedures Handbook (APH), along with the Distribution System Code (DSC), Retail Settlement Code (RSC), and Activity and Program-based Benchmarking (APB). In my current role as Manager of Rates and Revenue at Hydro Ottawa, I navigate the intricate relationship between these key OEB codes regularly. This hands-on experience gives me a unique vantage point on how these codes collectively impact day-to-day operations, finances, cost allocation and rate filings. This makes me uniquely equipped to provide valuable, practical feedback for any review or update of the APH.

Please let me know if you have any questions.

Cuc

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