

PUC Distribution Inc.
EB-2025-0012
January 6, 2026

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

Staff Question-1

Ref 1: Rate Generator Model, Tab 18 - Regulatory Changes

Preamble:

On October 17, 2025, the OEB published the November 1, 2025 to October 31, 2026 Regulated Price Plan Price Report. This included updated Time-of-Use (TOU) prices and Ontario Electricity Rebate.

On December 11, 2025, the OEB published 2026 Wholesale Market Services (WMS) and Rural or Remote Electricity Rate Protection (RRRP) charges.

OEB staff has updated Tab 18 - Regulatory Changes of the model with the updated TOU prices, Ontario Electricity Rebate, WMS charge and RRRP charge.

Question(s):

- a) Please verify the updates and confirm that all tabs linked to Tab 18 reflect the update correctly.

Staff Question-2

Ref 1: Rate Generator Model, Tab 3 - Continuity Schedule, Cell BU34

Preamble:

OEB staff notes PUC Distribution is requesting disposition of Account 1595 (2022). OEB staff notes that from the 2022 distribution rates, rate riders for Disposition of Deferral/Variance Accounts expired April 30, 2023. As per section 3.2.6.3 of Chapter 3 of the Filing Requirements for Electricity Distribution Rate Applications, PUC Distribution must wait until the December 2025 balances are audited, to request disposition of 1595 (2022).

Question(s):

- a) Please confirm if PUC Distribution would like to withdraw its request to dispose of Account 1595 (2022).
- b) If yes, please update the Rate Generator Model accordingly.

Staff Question-3

Ref 1: Rate Generator Model, Tab 3 - Continuity Schedule, Cells AX46 and AS46

Ref 2: EB-2023-0048, 2024 Rate Generator Model, Tab 3 - Continuity Schedule, Cells BG46 and BL46

Preamble:

OEB staff notes that in the 2026 Rate Generator Model, for Account 1568, the 2023 opening principal and interest balances are \$525 and \$0, respectively. OEB staff notes that in the 2024 Rate Generator Model, for Account 1568, the 2022 closing principal and interest balances are \$165,614 and \$33,100, respectively.

Question(s):

- a) Please explain why the 2022 closing balance does not align with the 2023 opening balance for Account 1568, as described above. Please update the Rate Generator Model, if necessary.

Staff Question-4

Ref 1: Rate Generator Model, Tab 3 - Continuity Schedule, year 2021

Preamble:

OEB staff notes that there are no values recorded in 2021 for Account 1595 (2021).

Question(s):

- a) Please update the Rate Generator Model to reflect transactions made to this account in 2021.

Staff Question-5

Ref 1: Rate Generator Model, Tab 1 – Information Sheet, Cells F49 and F51

Ref 2: Rate Generator Model, Tab 6 – Class A Consumption Data, Cell C487

Preamble:

OEB staff notes that Tab 1 of the Rate Generator Model indicates PUC Distribution did not have any Class A customers during the period in which Accounts 1589 and 1580 accumulated. However, Tab 6 indicates that PUC Distribution had Class A Customers during this time.

Question(s):

- a) Please explain the discrepancy and update the Rate Generator Model, as needed.

Staff Question-6

Ref 1: Commodity Accounts Analysis Workform, GA2023 and GA2024 Tabs, Note 4

Preamble:

OEB staff notes that Columns G and H of Note 4 for both the GA2023 and GA2024 tabs are blank. As outlined in Note 4a), an explanation should be provided in cell B65. However, no explanation is provided.

Question(s):

- a) Please update the Commodity Accounts Analysis Workform, providing a response to Note 4a) for both the GA2023 and GA2024 tabs.

Staff Question-7

Ref 1: Commodity Accounts Analysis Workform, GA2024 Tab, Note 4

Preamble:

OEB staff notes that the difference between the *Calculated Loss Factor* and *Most Recent Approved Loss Factor for Secondary Metered Customer < 5,000kW* is -0.0339, which is greater than 1%.

As part b) of Note 4 states, an explanation is to be provided if the difference in loss factor is greater than 1%.

Question(s):

- a) Please update the Commodity Accounts Analysis Workform, providing a response to 4b).

Staff Question-8

Ref 1: EB-2023-0048, 2024 GA Analysis Workform, GA 2022 tab, Note 5

Preamble:

OEB staff notes that in the 2024 GA Analysis Workform, there was an amount in Note 5, 1a for the prior year but no value for 1b for the current year.

Question(s):

- a) Please explain why there is nothing recorded in 1b while there is something for 1a.

Staff Question-9

Ref 1: Rate Generator Model, Tab 3 – Continuity Schedule

Preamble:

On December 10, 2025, the OEB published the 2026 Quarter 1 prescribed accounting interest rates applicable to the carrying charges of deferral, variance, and construction work in progress (CWIP) accounts of natural gas utilities, electricity distributors, and other rate-regulated entities.

Question(s):

- a) Please confirm if Tab 3 (Continuity Schedule) accounts for the Q1 2026 OEB-prescribed interest rate of 2.55%. If not, please reflect the Q1 2026 interest rate in Tab 3, as appropriate.

Staff Question-10

Ref 1: Rate Generator Model, Tab 11- RTSR – UTRs & Sub-Tx

Preamble:

On December 23, 2025, the OEB issued a rate order (EB-2025-0030) including 2026 Hydro One Sub-Transmission Rates.

Question(s):

- a) OEB staff has updated Tab 11- RTSR – UTRs & Sub-Tx of the model with the updated Sub-Transmission Rates for 2026. Please verify the update and confirm that all tabs linked to Tab 11 reflect the update correctly.