



May 12<sup>th</sup>, 2026

Ontario Energy Board  
P.O. Box 2319  
2300 Yonge Street, 26<sup>th</sup> Floor  
Toronto ON M4P 1E4

Attention: Registrar

Re: Rideau St. Lawrence Distribution Inc. – 2027 Cost of Service Application  
Ontario Energy Board File Number: EB-2026-0069

Please find attached revised models and evidence in response to the completeness items identified in the OEB's email dated May 12, 2026.

The following updates have been made:

1-4. Chapter 2 Appendices

A revised Chapter 2 Appendices model has been uploaded addressing the following items:

- Appendix 2-BA opening balances for 2022 cost and accumulated depreciation;
- Appendix 2-D completion and related references in Exhibit 2;
- Appendix 2-H account breakdown details for "Other Operating Revenue" and "Other Income or Deductions". Note: Appendix 2-H has been modified to include additional account breakdown details for where multiple underlying sub-components exist and further breakdown information was required. Accounts not separately identified do not contain multiple material sub-components requiring additional breakdown detail.
- Appendix 2-M cost information for 2022 through 2027.

5. CoS Checklist, Exhibit 4, Workforce Planning and Employee Compensation

A revised Exhibit 4 has been uploaded with additional narrative addressing employee post-retirement benefit information. The actuary report could not be appended to Exhibit 4. As such, it was uploaded as a separate document.

6. Exhibit 5

Page numbering has been corrected for ease of reference.

7. Revenue Requirement Work Form, Tab 11, Column E

A revised RRWF has been uploaded with the "Cost Allocated from Previous Study" column completed.

8. RTSR Workform, Tab 9

A revised RTSR model has been uploaded with Tab 9 LV Rates completed.



Please let us know if there are any additional questions or clarifications required.

Regards,

Simon

Regards,

A handwritten signature in blue ink, appearing to read 'Simon Wu', is positioned above the printed name.

**Simon Wu**

President & CEO

President and CEO

Rideau St. Lawrence Distribution Inc.

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