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June 26, 2026

EB-2025-0014

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

Attn: Ritchie Murray, Registrar

Dear Mr. Murray:

**Re: OEB File No. EB-2025-0014
Oshawa PUC Networks Inc. (Oshawa Power)
2026 Cost of Service Application
Draft Rate Order Update**

Introduction

The OEB issued its Decision and Order on May 28, 2026 (Decision). In response, Oshawa Power submitted its Draft Rate Order (DRO) on June 17, 2026. On June 24, 2026, OEB Staff submitted comments confirming Oshawa Power has implemented the OEB's direction as set out in the Decision, subject to changes and corrections as outlined below. School Energy Coalition (SEC) responded to OEB Staff comments advising they have no submissions to add to those of OEB Staff. No further comments from intervenors were submitted in response to Oshawa Power's DRO.

Depreciation Expense

OEB Staff's submission requests that Oshawa Power remove the depreciation expense related to the asset retirement obligation from the Chapter 2 Appendices, Tab 2-BA in order to align with the depreciation expense reflected in the Revenue Requirement Workform (RRWF) and in accordance with the OEB's Decision. This update has been reflected in the updated Chapter 2 Appendices and has been filed via RESS.

Distribution Rates

OEB Staff's submission requests that Oshawa Power reconcile the sentinel lighting rate class volumetric distribution rate of \$13.0340/kW in the RRWF with the rate of \$13.0341/kW in the Bill Impact and Tariff Model. Oshawa Power confirms that the rate reflected in the



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RRWF was an unrounded rate while the Bill Impact and Tariff Model reflected a rounded rate. Oshawa Power has updated the RRWF to reflect the rounded rate of \$13.0341/kW in order to align with the Bill Impact and Tariff Model resulting in a total change in Revenue of \$0.01. The updated RRWF has been filed via RESS.

Deferral and Variance Accounts (DVA)

OEB Staff's submission requests that Oshawa Power update the DVA Continuity Schedule, Tab 4, Distribution Revenues in Column I to reflect those used to derive the service charges as reflected in the RRWF, Tab 13 Column O + Y. Oshawa Power has updated the DVA Continuity Schedule to align with the Distribution Revenues in the RRWF and confirms as noted by OEB Staff that this change has no impact on the DVA rate riders. The updated DVA Continuity Schedule has been filed via RESS.

Tariff of Rates and Charges

1. Effective and Implementation Date

OEB Staff's submission requests that Oshawa Power adjust the Tariff of Rates and Charges to correct the effective and implementation date in accordance with the OEB's Decision. Oshawa Power has made the necessary adjustments to reflect an effective date of January 1, 2026 and an implementation date of July 1, 2026 in the Tariff of Rates and Charges.

2. Retail Transmission Rate – EV Charging

OEB Staff's submission requests that Oshawa Power add a note at the bottom of its Tariff of Rates and Charges for the General Service 50 to 999 kW Service Classification and the General Service 1,000 to 4,999 kW Service Classification. Oshawa Power has added this note for the above noted Service Classifications.

3. Rate Rider Year

OEB Staff's submission requests that Oshawa Power add the year of creation to each of its rate riders in the Tariff of Rates and Charges. Oshawa Power has updated each rate rider to reflect the year of creation.

The updated Bill Impact and Tariff Model reflecting each of the above changes has been filed via RESS.



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Draft Accounting Order

OEB Staff's submission notes that the Draft Accounting Order for Account 1508 – Other Regulatory Assets, Sub-account Oshawa Power New Facility OM&A Cost Variance Account (OPNFOCVA) aligns with the OEB's findings in its Decision. No further action required by Oshawa Power.

Forgone Revenue

OEB Staff's submission notes that the proposed disposition period for forgone revenue from July 1, 2026 to December 31, 2026 is appropriate and aligns with the completion of Oshawa Power's current rate period. No further action required by Oshawa Power.

The following updated Excel Attachments have been submitted via RESS:

- OPUCN_2026_Filing_Requirements_Chapter2_Appendices_1.0_DRO_20260626
- OPUCN_2026_Rev Req Workform_1.0_DRO_20260626
- OPUCN_2026_DVA_Continuity_Schedule_CoS_1.0_DRO_20260626
- OPUCN_2026_Tariff_Schedule_and_Bill_Impact_Model_DRO_20260626

All of which is respectfully submitted.

Sincerely,

Lori Filion

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Cc: John Vellone, Borden Ladner Gervais LLP
Parties to proceeding EB-2025-0014