

EXHIBIT LIST

Exh.	Att.	Appx.	Title
1			Application Overview and Administrative Documents
	A		2026 – 2028 Business Plan
	B		Executive Certification of Evidence
	C		Board of Directors Certification of Evidence
	D		2024 Customer Satisfaction Survey Report
	E		Cost of Service Customer Survey Report
	F		2024 OEB Scorecard
	G		2025 Non-Consolidated Financial Statements
	H		Reconciliation of 2025 Non-Consolidated Financial Statements to Regulatory Results
	I		WCUL 2025 Annual Report
2			Rate Base and Capital
	A		2027 – 2031 Distribution System Plan
		A	Material Investment Narratives
		B	Asset Condition Assessment
	B		Capitalization Policy
3			Customer and Load Forecast
4			Operating Expenses
	A		2025 Post-Employment Benefits Actuary Report (Mondelis)
	B		E.L.K. Solutions Services Agreement
	C		ENWIN Services Agreement
	D		Purchasing Policy
5			Cost of Capital and Capital Structure
	A		Affiliate Debt Agreement
6			Revenue Requirement
	A		2025 Tax Return for period Jan 1, 2025 – Nov 28, 2025
	B		2025 Tax Return for period Nov 29, 2025 – Dec 31, 2025
7			Cost Allocation
8			Rate Design

Exh.	Att.	Appx.	Title
	A		2026 Tariff of Rates and Charges
	B		Proposed 2027 Tariff of Rates and Charges
9			Deferral and Variance Accounts
	A		Draft Accounting Order - Deferred Distribution Revenue