# Oshawa PUC Networks Inc.
# EB-2026-0065
# September 22, 2026

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**Staff Question-1**

**Reference(s):**

1. Rate Generator Model, Tab 3, Continuity Schedule

**Preamble:**

On September 14, 2026, the OEB published Q4 2026 prescribed accounting interest rates applicable to the carrying charges of deferral, variance and construction work in progress accounts of natural gas utilities, electricity distributors and other rate-regulated entities.

**Question(s):**

a. Please update Tab 3 (Continuity Schedule) as necessary to reflect the Q4 2026 OEB-prescribed interest rate of 2.87%.

**OPUCN Response:**
a. The Q4 2026 OEB-prescribed interest rate of 2.87% has been reflected in Tab 3 (Continuity Schedule) projected interest. Oshawa Power has also updated the projected interest calculation due to a linking error in column BQ. The total updated projected interest included in the claim is a credit balance of $119,396.

**Staff Question-2**

**Reference(s):**

1. OEB Accounting Guidance Related to Commodity Pass-Through Accounts 1588 & 1589 (Accounting Guidance), April 28, 2025
2. Updated Illustrative Commodity Model, April 28, 2025

The OEB issued final updates to the Accounting Guidance and the updated Ilustrative Commodity Model related to the implementation of the Independent Electricity System Operator (IESO)'s Market Renewal Program (MRP), effective May 1, 2025. Page 11 of Ref. 1 states that:

In Tab "Variances in ac 1588" of the updated Illustrative Commodity Model, two new tables are added to quantify the energy variances that are included in Account 1588 for records-keeping purposes. While the quantification tables are not required to be filed with the OEB at this time, these tables assist the distributors in explaining the 1% threshold test in Account 1588.

Ref. 2 introduced two new reconciliation tables under the "Variances in ac 1588" tab to quantify energy cost variances arising from the implementation of MRP. In Page 11 of Ref. 1, the OEB stated that these tables are intended for record-keeping purposes and are not required to be filed with the OEB. However, these two reconciliation tables may assist the distributors in explaining the 1% threshold test in Account 1588 where applicable.

**Question(s):**

a. Has Oshawa PUC utilized Table 42 and/or 43 of Ref. 2 to track or quantify the MRP-related energy variances recorded in Account 1588?
   i. If so, please explain whether the variances recorded in Table 42 and Table 43 were material in 2025, respectively. Please provide the corresponding quantum of the variances if the variance(s) are material.
   ii. If not, please explain why not.

**OPUCN Response:**

a. Yes. Oshawa Power has used Tables 42 and 43 of the OEB Illustrative Commodity Model.

i. In 2025, the total price differences recorded by Oshawa Power in Tables 42 and 43 were immaterial compared with the total power purchases recorded in Account 4705.

ii. Not applicable.

**Staff Question-3**

**Question(s):**

a. In the instance the OEB releases any updated rates/charges (e.g., 2027 preliminary Uniform Transmission Rates) before Oshawa PUC provides its responses to OEB staff's questions, please update the Rate Generator Model, as applicable. If any updates are made, please identify the rate and/or charge that have been updated.

**OPUCN Response:**

a. The IRM Model has been updated with the 2027 Preliminary Uniform Transmission Rates. Updates to the Proposed RTSR Rates are shown below.

| Rate Class | $ Per | 2026 Board Approved | | 2027 Proposed RTSRs | |
|---|---|---|---|---|---|
| | | Network | Connection | Network | Connection |
| Residential Service | $/kWh | $0.0129 | $0.0101 | $0.0134 | $0.0105 |
| General Service Less Than 50 kW Service | $/kWh | $0.0121 | $0.0093 | $0.0126 | $0.0096 |
| General Service 50 To 999 kW Service | $/kW | $4.3888 | $3.2959 | $4.5689 | $3.4141 |
| General Service 50 To 999 kW Service - Interval | $/kW | $5.6254 | $4.1868 | $5.8562 | $4.3370 |
| General Service 50 To 999 kW Service - EVC | $/kW | $0.7461 | $0.5603 | $0.7767 | $0.5804 |
| General Service 50 To 999 kW Service - Interval EVC | $/kW | $0.9563 | $0.7117 | $0.9956 | $0.7373 |
| General Service 1,000 To 4,999 kW Service - Interval | $/kW | $5.6254 | $4.1868 | $5.8562 | $4.3370 |
| General Service 1,000 To 4,999 kW Service - Interval EVC | $/kW | $0.9563 | $0.7117 | $0.9956 | $0.7373 |
| Large Use Service - Interval | $/kW | $5.9940 | $4.5682 | $6.2399 | $4.7320 |
| Unmetered Scattered Load Service | $/kWh | $0.0121 | $0.0093 | $0.0126 | $0.0096 |
| Sentinel Lighting Service | $/kW | $3.0272 | $3.8691 | $3.1514 | $4.0078 |
| Street Lighting Service | $/kW | $2.9758 | $3.8035 | $3.0979 | $3.9399 |

**Staff Question-4**

**Reference(s):**

1. 2027 Rate Generator Model, Tab 6 ("Class Consumption Data"), Table: Rate Classes with Class A Customers - Billing Determinants by Rate Class - 2025

**Preamble:**

OEB staff notes that the consumption data contained in the referenced table does not reconcile with the Reporting and Record-Keeping Requirements (RRR) data. Specifically, the **total** kWh consumption for the following service classifications:

- General Service 50 to 999 kW Service Classification;
- General Service 1,000 to 4,999 kW Service Classification; and
- Large Use Service Classification

The total amount in Ref.1 is 107,793,149 kWh. However, the corresponding total Class A consumption in kWh reported in the RRR data is 110,449,012 kWh.

**Question(s):**

a. Please explain the difference between the consumption totals reported in the RRR data and those reflected in the Rate Generator Model.
b. If required, please update the Rate Generator Model to address the response to this staff question and refile the updated model with the responses to staff questions.

**OPUCN Response:**

**a.** The difference relates to the transition customer's July to December 2025 consumption of 2,655,863 kWh from July to December 2025. For the RRR submission, Oshawa Power reported this amount as Class A consumption in 2025. In the Rate Generator Model, the transition customer's full-year 2025 consumption was excluded from Tab 6, Table 3b, because the customer was not classified as Class A for the full year during the period in which the balances in Account 1589 GA and Account 1580 CBR B accumulated.

**b.** Not applicable.

**Staff Question-5**

**Reference(s):**

1. 2027 IRM Application, Rate Generator Model, Tab 3, Continuity Schedule, Columns BG and BL.

**Preamble:**

OEB staff notes that, for certain deferral and variance accounts listed below, the closing principal balances and corresponding closing interest balances as of December 31, 2025 are in opposite positions (i.e., one balance is recorded as a debit and the other as a credit).

| Account Description | Account Balance | Closing Principal Balance as of Dec. 31, 2025 | Closing Interest Balance as of Dec. 31, 2025 |
|---|---|---|---|
| RSVA - Wholesale Market Service Charge | 1580 | (2,103,369) | 7,747 |
| RSVA - Global Adjustment | 1589 | (781,321) | 164,932 |
| Disposition and Recovery/Refund of Regulatory Balances (2021) | 1595 | (38,494) | 44,631 |
| Disposition and Recovery/Refund of Regulatory Balances (2023) | 1595 | 366,540 | (395,982) |
| Disposition and Recovery/Refund of Regulatory Balances (2024) | 1595 | (377,543) | 329,228 |
| Disposition and Recovery/Refund of Regulatory Balances (2025) | 1595 | (118,541) | 102,213 |

**Question(s):**

a. For each of the accounts identified in the table above, please explain why the closing interest balance as of December 31, 2025 is in a different position (debit or credit) from the corresponding closing principal balance.
b. Please identify and explain the specific transactions, adjustments, reclassifications, interest calculations, and/or disposition-related entries that resulted in the closing interest balance for each account.

**OPUCN Response:**

a. Interest is calculated on the monthly opening balances for Accounts 1580 and 1589.

For Accounts 1595 (2021, 2023, 2024, and 2025), interest is calculated on the opening monthly net principal balance of each sub-account principal balances approved for disposition (i.e. transferred account principal balances less recoveries/refunds). No interest carrying charges are applied to the sub-account carrying charges approved for disposition. Recoveries and/ or refunds are applied in the following order: (1) the sub-account principal approved for disposition; (2) the sub-account carrying charges approved for disposition; and (3) the sub-account carrying charges on the net principal account balances.

b. Reclassification amounts were recorded in December 2025 to correct charge type mapping errors in the earlier periods for Accounts 1580 and 1589. This resulted in a large credit true-ups being recorded in December, bringing both principal balances into credit position, as shown in the tables below.

Interest calculation for 1580 and 1589:

| Account 1580 | Jan 25 | Feb 25 | Mar 25 | Apr 25 | May 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Oct 25 | Nov 25 | Dec 25 | Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Opening Balance - Principal** | - 1,441,157 | - 161,709 | - 16,382 | 329,711 | 424,178 | 510,930 | - 164,165 | - 77,353 | 347,138 | 464,392 | 508,028 | 534,217 | - 1,441,157 |
| Disposition Balance per OEB during 2025 | 1,099,480 | - | - | - | - | - | - | - | - | - | - | - | 1,099,480 |
| True up of Revenue and Expense | 179,968 | 145,327 | 346,093 | 94,467 | 86,751 | - 675,094 | 86,811 | 424,491 | 117,255 | 43,636 | 26,189 | - 2,637,586 | - 1,761,692 |
| **Closing Balance - Principal** | - 161,709 | - 16,382 | 329,711 | 424,178 | 510,930 | - 164,165 | - 77,353 | 347,138 | 464,392 | 508,028 | 534,217 | - 2,103,369 | - 2,103,369 |
| | | | | | | | | | | | | | |
| **Opening Balance - Carrying Charges** | - 65,919 | 1,049 | 558 | 508 | 1,377 | 2,494 | 3,839 | 3,441 | 3,253 | 4,095 | 5,221 | 6,453 | - 65,919 |
| Disposition Balance per OEB during 2025 | 68,004 | | | | | | | | | | | | 68,004 |
| Interest Improvement / Interest Expense | - 1,036 | - 491 | - 50 | 868 | 1,117 | 1,345 | - 398 | - 188 | 842 | 1,126 | 1,232 | 1,295 | 5,664 |
| **Closing Balance - Carrying Charges** | 1,049 | 558 | 508 | 1,377 | 2,494 | 3,839 | 3,441 | 3,253 | 4,095 | 5,221 | 6,453 | 7,749 | 7,749 |

| Account 1589 | Jan 25 | Feb 25 | Mar 25 | Apr 25 | May 25 | Jun 25 | Jul 25 | Aug 25 | Sep 25 | Oct 25 | Nov 25 | Dec 25 | 2025 Total |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| **Opening Balance - Principal** | 1,523,430 | 523,514 | - 1,514,212 | - 641,911 | 526,430 | 3,943,777 | 7,440,656 | 3,166,275 | 3,561,947 | 6,159,430 | 5,172,246 | 5,167,057 | 1,523,430 |
| Disposition Balance per OEB during 2025 | - 426,484 | | | | | | | | | | | | - 426,484 |
| True up of Revenue and Expense | - 573,432 | -2,037,726 | 872,302 | 1,168,340 | 3,417,347 | 3,496,880 | - 4,274,382 | 395,673 | 2,597,483 | - 987,184 | - 5,188 | - 5,719,903 | - 1,649,791 |
| **Closing Balance - Principal** | 523,514 | -1,514,212 | - 641,911 | 526,430 | 3,943,777 | 7,440,656 | 3,166,275 | 3,561,947 | 6,159,430 | 5,172,246 | 5,167,057 | - 552,845 | - 552,845 |
| Note: Closing bal (781,321)=(552,845) plus (228,476) principal adjustment | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| **Opening Balance - Carrying Charges** | 115,368 | 83,620 | 85,194 | 80,586 | 78,884 | 80,258 | 90,631 | 108,663 | 116,330 | 124,956 | 139,881 | 152,413 | 115,368 |
| Disposition Balance per OEB during 2025 | - 35,062 | | | | | | | | | | | | - 35,062 |
| Interest Improvement / Interest Expense | 3,313 | 1,574 | - 4,607 | - 1,703 | 1,374 | 10,373 | 18,032 | 7,667 | 8,626 | 14,925 | 12,531 | 12,519 | 84,625 |
| **Closing Balance - Carrying Charges** | 83,620 | 85,194 | 80,586 | 78,884 | 80,258 | 90,631 | 108,663 | 116,330 | 124,956 | 139,881 | 152,413 | 164,932 | 164,932 |

The table below shows the breakdown of Account 1595 (2021, 2023, 2024, and 2025) balances.

| | 1595 (2021) | 1595 (2023) | 1595 (2024) | 1595 (2025) |
|---|---|---|---|---|
| Total sub-accounts Principal Approved for Disposition | 324,710 | - 2,582,822 | 3,439,453 | 940,565 |
| Total Refund/Recoveries as of Dec 31, 2025 | - 363,204 | 2,949,362 | -3,816,996 | -1,059,105 |
| Total closing net principal balance | **- 38,494** | **366,539** | **-377,543** | **-118,541** |

| | | | | | |
|---|---|---|---|---|---|
| Total sub-accounts Carrying Charges Approved for Disposition | 43,381 | - | 256,679 | 222,133 | 85,568 |
| Total Interest on remaining balance | 1,249 | - | 139,303 | 107,095 | 16,645 |
| Total closing interest carrying charges balance | **44,630** | **-** | **395,982** | **329,228** | **102,213** |

**Staff Question-6**

**Reference(s):**

1. 2027 Commodity Accounts Analysis Workform, Tab "GA 2025", Cells C92 and C93.

**Preamble:**

OEB staff notes that the unresolved difference, expressed as a percentage of expected Global Adjustment payments to IESO, is -1.0%. While this result falls within the acceptable ±1.0% threshold range, it is at the lower end of that range and is very close to the threshold.

**Question(s):**

a. Please explain the factors contributing to the -1.0% unresolved difference reported in Cell C92 of the Ref. 1. In your response, please identify the primary drivers of the variance and explain why the unresolved difference is close to the ±1.0% threshold range.

**OPUCN Response:**

a. Upon further review, Oshawa Power has revised the following reconciling items, as shown in the table below: CT 148 True-up of GA Charges based on Actual Non-RPP Volumes – current year and the current year end unbilled to actual differences. Unresolved difference as % of Expected GA Payments to IESO decreased from -1.0% to -0.6%.

| Note 5 | Submission_ filing | Submission_ Staff Question | Difference | Explanation |
|---|---|---|---|---|
| Net Change in Principal Balance in the GL (i.e. Transactions in the Year) | -$ 1,649,791 | -$ 1,649,791 | $ - | |
| CT 148 True-up of GA Charges based on Actual Non-RPP Volumes - current year | -$ 281,667 | -$ 286,794 | $ 5,126 | corrected July Non-RPP volume error |
| Remove prior year end unbilled to actual revenue differences | -$ 4,348 | -$ 4,348 | $ - | |
| Add current year end unbilled to actual revenue differences | $ 57,540 | $ 111,246 | -$ 53,706 | unbilled to actual revenue differences |
| **Adjusted Net Change in Principal Balance in the GL** | **-$ 1,878,267** | **-$ 1,829,687** | **-$ 48,580** | |
| Net Change in Expected GA Balance in the Year Per Analysis | -$ 1,757,652 | -$ 1,757,652 | $ - | |
| **Unresolved Difference** | **-$ 120,615** | **-$ 72,035** | **-$ 48,580** | |
| **Unresolved Difference as % of Expected GA Payments to IESO** | **-1.0%** | **-0.6%** | **-0.4%** | |

**Staff Question-7**

**Reference(s):**

1. 2027 Commodity Account Analysis Workform, Tab "Account 1588", Note 7a - Principal Adjustments Breakdown, Cell C87.

**Preamble:**

OEB staff notes that a credit adjustment of approximately $1.4 million is recorded for "CT 1142/142 true-up adjustment based on actual price and volume, Current Year". The explanation provided states that the adjustment is due to “TU submitted in 2026”.

**Question(s):**

a. Please provide a more detailed explanation of the adjustment recorded in Ref. 1 and explain the nature of the adjustment, and the factors that contributed to the approximately $1.4 million credit balance.

**OPUCN Response:**

a. The $1.4 million credit balance resulted from additional RPP Settlement True-up for the period from January to December 2025, as shown in the table below.

| Period | Final RPP Settlement | Additional RPP Settlement | Additional True-up |
|---|---|---|---|
| Jan-25 | -$852,441 | -$854,603 | -$2,162 |
| Feb-25 | $1,124,833 | $1,132,101 | $7,268 |
| Mar-25 | -$1,395,102 | -$1,396,293 | -$1,191 |
| Apr-25 | -$732,098 | -$725,276 | $6,822 |
| May-25 | -$3,125,283 | -$3,196,681 | -$71,398 |
| Jun-25 | -$1,329,077 | -$1,315,122 | $13,955 |
| Jul-25 | -$104,718 | -$95,969 | $8,749 |
| Aug-25 | -$419,335 | -$425,827 | -$6,492 |
| Sep-25 | -$985,730 | -$1,224,363 | -$238,633 |
| Oct-25 | -$493,724 | -$759,850 | -$266,126 |
| Nov-25 | $1,310,514 | $936,230 | -$374,283 |
| Dec-25 | $2,216,273 | $1,716,962 | -$499,312 |
| Total | -$4,785,888 | -$6,208,690 | **-$1,422,803** |

payable to IESO +
payable from IESO -

Upon further review, Oshawa Power identified errors in the additional TU amounts for July 2025 and September to December 2025 (highlighted above). The July error was due to an error in the Class B Non RPP volume, while the errors from September to December 2025 were due to incorrect actual Non RPP power sales amounts reported in the OEB Illustrative Commodity Models_tab “Data for 2nd TU”_Table 30 for the Additional RPP Settlement.

Oshawa Power has revised the additional RPP settlement amounts for the affected periods and intends to settle the revised TU amounts with the IESO in 2026. The net revised additional true-up is a credit balance of $52,920, as shown below.

| Period | Final RPP Settlement | Revised RPP Settlement | Revised Additional True-up |
|---|---|---|---|
| Jan-25 | -$852,441 | -$854,603 | -$2,162 |
| Feb-25 | $1,124,833 | $1,132,101 | $7,268 |
| Mar-25 | -$1,395,102 | -$1,396,293 | -$1,191 |
| Apr-25 | -$732,098 | -$725,276 | $6,822 |
| May-25 | -$3,125,283 | -$3,196,681 | -$71,398 |
| Jun-25 | -$1,329,077 | -$1,315,122 | $13,955 |
| Jul-25 | -$104,718 | -$95,961 | $8,757 |
| Aug-25 | -$419,335 | -$425,827 | -$6,492 |
| Sep-25 | -$985,730 | -$1,000,142 | -$14,412 |
| Oct-25 | -$493,724 | -$499,623 | -$5,899 |
| Nov-25 | $1,310,514 | $1,316,764 | $6,250 |
| Dec-25 | $2,216,273 | $2,221,855 | $5,582 |
| Total | -$4,785,888 | -$4,838,807 | -$52,920 |

payable to IESO + payable from IESO -

Commodity Accounts Workform and Rate Generator Model have been updated to reflect these changes. The table below shows the principal adjustments breakdown for Account 1588.

| | Item | Submission_ filing | Submission_ Staff Question | Difference | Explanation |
|---|---|---|---|---|---|
| 1a | CT 148 True-up of GA Charges based on Actual RPP Volumes - prior year | $ - | $ - | $ - | |
| 1b | CT 148 True-up of GA Charges based on Actual RPP Volumes - current year | $ 281,667 | $ 286,794 | -$ 5,126 | corrected July Non-RPP volume error |
| 2a | CT 1142/142 true-up adjustment based on actual price and volume - prior year | | | $ - | |
| 2b | CT 1142/142 true-up adjustment based on actual price and volume - current year | -$ 1,422,802 | -$ 52,920 | -$ 1,369,883 | mainly corrected Sep to Dec 2025 incorrect actual Non RPP power sales amount reported |
| 3a | unbilled to actual revenue | $ 3,875 | $ 3,875 | $ - | |
| 3b | Add current year end unbilled to actual revenue differences | $ 494,603 | -$ 870,043 | $ 1,364,646 | revised - Large portion relate to retailer customers unbilled to actual revenue differences |
| | **Total Principal Adjustments** | **-$ 642,657** | **-$ 632,294** | **-$ 10,363** | |

**Staff Question-8**

**Reference(s):**

1. Accounting Procedures Handbook for Electricity Distributors, December 2011, p. 40.
2. 2027 IRM Rate Generator Model, Tab 3, Continuity Schedule, Columns BE and BJ.

**Preamble:**

For Account 1595, Ref. 1 states that:

"… account shall be used to record the approved principal account balances on the transfer to Account 1595 of the Board-approved deferral or variance account balances. This account shall also include the amounts recovered (or refunded) in rates through regulatory asset or deferral and variance accounts rate riders."

OEB staff notes that, in Ref. 2, no amount has been recorded in Account 1595 (2025) for the disposition of approved balances.

**Question(s)**

a. Please explain why no amount has been recorded in Account 1595 (2025) for the disposition of the OEB-approved principal and interest balances shown in Ref. 2.
b. If applicable, please update the Continuity Schedule to reflect the appropriate amount in Account 1595 (2025) and refile the updated Rate Generator Model as part of the response to OEB staff questions.

**OPUCN Response:**

a. The total Group 1 principal and interest amounts approved in 2025 were reported in cells BD36 and BI36, respectively.
b. The Rate Generator Model has been updated to reflect the total Group 1 principal and interest amounts approved in 2025 in cells BE36 and BJ36, respectively.

**Staff Question-9**

**Reference(s):**

1. 2027 Rate Generator Model, Tab 4, *Billing Determinants for Deferral and Variance Accounts*, Cell C28-29.
2. 2027 IRM Rate Application, Bill Impacts, pp. 30-31.

**Preamble:**

OEB staff notes that the Oshawa PUC is seeking disposition of a net credit balance of approximately $4.6 million. OEB staff further notes that this credit balance is primarily driven by balances recorded in Accounts 1580 (RSVA - Wholesale Market Service Charge),1586 (Retail Transmission Connection Charge),1588 (RSVA - Power), and 1589 (RSVA - Global Adjustment).

**Question(s):**

a. Please explain the factors contributing to the net credit balance of approximately $4.6 million proposed for disposition.
b. For each of Accounts 1580, 1586, 1588, and 1589, please identify and explain the significant transactions, adjustments, settlements, or other events that contributed to the credit balances recorded in these accounts.
c. Please explain the nature of the transactions that gave rise to the balances in these accounts and discuss whether any of these balances are attributable to one-time or unusual events.

d. Please confirm whether the balances proposed for disposition are representative of normal account activity. If not, please explain the circumstances that resulted in the atypical balances.
e. Please confirm whether the customer rate decreases presented in Ref. 2 are primarily attributable to the approximately $4.6 million credit balance proposed for disposition.

**OPUCN Response:**

a. As noted, the proposed disposition of $4.6 million is primarily driven by the balances in Accounts 1580 (RSVA - Wholesale Market Service Charge),1586 (Retail Transmission Connection Charge),1588 (RSVA - Power), and 1589 (RSVA - Global Adjustment). See responses in (b) for the factors in each account.
b. Account 1580 - The 2025 principal credit balance of $1,761,692 excluding the CBR balance, resulted from revenue collected in excess of the actual WMS charges from the IESO. In 2025, Oshawa Power billed its customers using the OEB approved WMS rate of $.0041 per kWh. The IESO's actual WMS charges billed to Oshawa Power (excluding CBR) averaged $.0027 per kWh, significantly lower than the WMS rate Oshawa Power charged its customers.

   Account 1586 - Oshawa Power recorded total revenue of $11,591,519 in 2025 vs total expenses of $11,145,954, resulting in a credit principal balance of $445,565.

   Account 1588 – Out of the $758,055 credit amount total activity in 2025, $850,753 credit balance is attributable to the Retail vs Wholesale Volume Variance - (UFE differences).

   Account 1589 – as shown in Note 4 of the Commodity Accounts Analysis Workform, the total expected GA variance is a credit balance of $1,757,652 composed of a credit balance of $1,643,167 due to the difference between the GA price billed to customers and the actual GA paid to the IESO, and a credit of $114,436 due to volume variance.

c. See responses in (b). These balances are not attributable to one-time or unusual events.
d. The balances proposed for disposition are representative of normal account activity.
e. The rate decreases presented in Table 10: Bill Impacts – Distribution Rates (excluding Pass-Through) are due to the approved rate riders for the recovery of foregone revenue in the 2026 CoS Application (EB-2025-0014), which is effective until December 31, 2026.

In Table 11: Bill Impacts – Total Bill including HST, the total rate decreases are primarily attributable to the approximately $4.6 million credit balance proposed for disposition.