London Hydro

October 21, 2026

Registrar
Ontario Energy Board
P.O. Box 2319
27th Floor, 2300 Yonge Street
Toronto, Ontario M4P 1E4

Re: London Hydro Inc.'s 2027 Cost of Service Application
Board File No.: EB-2026-0056

Dear Mr. Murray,

Please find enclosed the following updates:

- A PDF version of Exhibit 9
- LHI_2027_Deferral_and_Variance_Account_Workform_20261021

The updates:

Exhibit 9

i) Provide an Exhibit 9 evidence update related to Account 1508 Other Regulatory Assets, Sub-account OPEB Actuarial Gains or Losses Deferral Account that was inadvertently missed in the original filing. The update does not change the proposed disposition amounts.

Workform

ii) Incorporate ending balances from our last Cost of Service (EB-2021-0041) proceeding and dispositions since that proceeding. For the Impacts Arising from the COVID-19 Emergency Deferral Account, the Principal Adjustment has now been shown separately. The continuity provides more transparency but does not change the proposed disposition amounts.

iii) Provide additional formulas used to calculate projected interest amounts in Tab 2b of the Deferral and Variance Account Workform, the continuity schedule for Group 2 Accounts (Columns BQ and BR).

The updates have been filed through the OEB's RESS system. If you have questions, please do not hesitate to contact me.

Respectfully submitted,



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