



Northern Ontario Wires Inc.  
Filed: August 30, 2024  
EB-2024-0046  
Exhibit 10

## **Exhibit 10:**

### **Cost of Service Checklist**

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing  
Requirement  
Page # Reference

Evidence Reference,  
Notes  
(Note: if requirement is  
not applicable, please  
provide reasons)

<b>GENERAL REQUIREMENTS</b>		
Ch1, p4	Confidential Information - Practice Direction has been followed	E1/T3/S1, p. 1
Ch1, p5	Certification by a senior officer that the application and any evidence filed in support of the application does not include any personal information unless it is filed in accordance with Rule 9A of the OEB's Rules (and the Practice Direction, as applicable).	E1/T3/S1, p.1
Ch1, p5	Certification by a senior officer that the evidence filed (including the models and appendices) is accurate, consistent and complete to the best of their knowledge	E1/T3/S1, p.1
Ch1, p5	Certification by the Chief Executive Officer, or Chief Financial Officer, or equivalent, that the distributor has the appropriate processes and internal controls for the preparation, review, verification and oversight of all deferral and variance accounts, regardless of whether the accounts are proposed for disposition	E1/T3/S1, p.1
Ch2, p2	COS checklist filed and statement identifying all deviations from Filing Requirements	E10/T1/S1
2 & 3	Chapter 2 appendices in live Excel format; PDF and Excel copy of current tariff sheet	Live Excel Ch. 2 Appendices & Tariff Sheet filed E8/T4/S1/A1 PDF of tariff sheet
3	If distributor updates/amends an OEB model, reference made in corresponding exhibit re: what was amended	Confirmed
3	Regulated entity shown separately from parent company or any other affiliates	E1/T3/S1, p.8
3 & 4	If applicable, if cost of service filed earlier than scheduled, justify why an early rebasing is required by demonstrating why and how distributor cannot adequately manage resources and financial needs during IRM period	N/A
4	If applicable, late applications filed after the commencement of the rate year for which the application is intended to set rates is converted to the following rate year	N/A
4 & 5	All of the following exhibits filed: Application Overview and Administrative Documents, Rate Base and Capital (including DSP), Customer and Load Forecast, Operating Expenses, Cost of Capital and Capital Structure, Revenue Requirement and Revenue Deficiency/Sufficiency, Cost Allocation, Rate Design, Deferral and Variance Accounts	Confirmed (see Application)
5	General requirements applicable throughout application: -written evidence included before data schedules -avg. of opening and closing fiscal year balances used for items in rate base (unless alternative method justified) -debt + equity = total rate base -data for test year, bridge year, three most recent historicals (or as many needed to provide actuals back to last OEB-approved), most recent OEB-approved test	Confirmed (see Application)
5	Documents must include page numbers and be provided in text searchable and bookmarked PDF format	Confirmed (see Application)
6	Links within Excel models are broken and models named so that they can be identified (e.g. RRWF instead of Attachment A)	Confirmed (see live Excel Models)
7	Materiality threshold: Explanation/Justification and/or supporting evidence for material amounts pertaining to CAPEX, capital variances, rate base variances, OM&A, and DVAs; additional details below the threshold if necessary	Confirmed - E1/T5/S1, p. 20
<b>EXHIBIT 1 - APPLICATION OVERVIEW AND ADMINISTRATIVE DOCUMENTS</b>		
<i>Table of Contents</i>		E1/T1/S1
7	Table of Contents listing major sections and subsections of the application	

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference	Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
<p><i>Application Summary and Business Plan</i></p> <p>7</p> <p>Distributor with less than 30k customers: Business and/or Strategic Plan. If no Business or Strategic plan: key planning assumptions, description of material factors (internal and external) that may affect the operation of the utility and major goals of the distributor in the test year and remaining years of the five-year term.</p> <p>Distributor with 30k or more customers: Business Plan underpinning application - can be augmented by plain language summary of distributor's goals that informed the application if this is not otherwise in the Business Plan. Also provide Strategic Plan, if available.</p>	E1/T2/S1 and E1/T5/S1
<p>8 &amp; 9</p> <p>Brief, plain language summary of the application which includes the main requests with section references and rationale behind each request. Must include:</p> <ul style="list-style-type: none"> <li>-Revenue requirement (service revenue requirement requested for test year, increase/decrease (\$ and %) from most recent approved, main drivers of revenue requirement changes)</li> <li>-Load forecast summary (load and customer growth (% change in kWh, kW and change in customer #s from last OEB-approved))</li> <li>-Rate base and DSP (major drivers of DSP and cost trends, rate base requested, change in rate base from last OEB-approved (\$ and %), CAPEX for test year, change in CAPEX from last OEB-approved (\$ and %))</li> <li>-OM&amp;A (OM&amp;A requested for test and change from last OEB-approved (\$ and %), drivers and cost trends)</li> <li>-Cost of capital (table showing proposed capital structure and parameters resulting in WACC, statement confirming use of OEB's cost of capital parameters, summary of deviations from OEB methodology)</li> <li>-Cost allocation and rate design (proposed new customer classes and/or customer definition changes, new proposed charges, significant changes proposed to rev. cost ratios and fixed/variable split, mitigation plans)</li> <li>-DVAs (total disposition (\$) including split between customer classes and between RPP and non-RPP (if applicable), disposition period(s), new DVAs and requested discontinuation of DVAs)</li> <li>-Bill Impacts (\$ and %) for residential customer at 750kWh, and typical customers for all other classes (based on commodity rates on TOU with regulatory charges held constant; bill impacts to be used for Notice (Sub-total A) for residential customer at 750kWh and GS&lt;50 at 2000kWh as well as a typical consumer for a distributor's service area for all customer classes, and bill impacts based on alternative consumption profiles and customer groups as appropriate)</li> </ul>	E1/T5/S1
<p><i>Administration</i></p>	
<p>9</p> <p>Primary contact information (name, address, phone, email)</p>	E1/S3/T1, p. 2
<p>9</p> <p>Identification of legal (or other) representation</p>	E1/S3/T1, p. 2
<p>9</p> <p>Applicant's internet address for viewing of application and any social media accounts, with addresses, used by the applicant to communicate with customers</p>	E1/S3/T1, p. 3
<p>9</p> <p>Statement identifying where notice should be published and why</p>	E1/S3/T1, p. 3
<p>9</p> <p>Form of hearing requested and why</p>	E1/S3/T1, p. 4
<p>9</p> <p>Requested effective date</p>	E1/S3/T1, p. 5
<p>10</p> <p>Statement identifying and describing any changes to methodologies used vs previous applications</p>	E1/S3/T1, p. 6
<p>10</p> <p>Identification of OEB directions from any previous OEB Decisions and/or Orders, including commitments made as part of approved settlements. Indication of how these are being addressed in the current application</p>	E1/S3/T1, p. 7
<p>10</p> <p>Reference to Conditions of Service - provide reference to website and confirm version is current; identify if there are changes to Conditions of Service (a) since last CoS application and/or (b) as a result of the current application. Confirmation that there are no rates and charges linked in the Conditions of Service that are not in the distributor's Tariff of Rates and Charges must be provided</p>	E1/S3/T1, p. 7
<p>10</p> <p>Description of the corporate and utility organizational structure showing the main units and executive and senior management positions within the distributor; corporate entities relationship chart, showing the extent to which the parent company is represented on the distributor company's Board of Directors; description of the reporting relationships between distributor and parent company management. Also include any planned changes in corporate or operational structure, including any changes in legal organization and control</p>	E1/S3/T1, p. 8 & 9
<p>10</p> <p>List of approvals requested (and relevant section of legislation). All approvals including accounting orders, new rate classes, revised specific service charges or retail service charges which the distributor is seeking, must be documented - Appendix 2-A provided, but not required to be used by LDC</p>	E1/S3/T1, p. 4-6

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference		Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
<b>Distribution System Overview</b>		
10	Description of Service Area - general description and map showing where distributor operates and communities served	E1/T4/S1
<b>Customer Engagement</b>		
11	Provide information regarding its customer engagement activities, activities that occur on an on-going basis, and specific activities pertaining to application. <b>May</b> use Appendix 2-AC to assist in listing customer engagement activities	E1/T6/S1/A1
11	Ongoing Customer Engagement - Describe methods used to communicate and engage with each customer class regularly, summarize pertinent feedback received through regular customer communications, and explain how feedback informs operations and rate application, where applicable	E1/T6/S1 p1, p4
11 & 12	Application-Specific Customer Engagement - Explain customer engagement process specific to application (tailor customer engagement activities to distributor's circumstances and the proposals in application). Demonstrate how customer needs and priorities were factored into the decision-making process	E1/T6/S1 p7-11
12	Customer engagement with customers who would be affected by proposals related to new rate classes, changes in to existing rate classes and change in charges such as RSCs, Specific Service Charges, standby rates, and unmetered-load customers	E1/T6/S1/A2 p20, p24
12	All responses to matters raised in letters of comment filed on public record	N/A (none received)
<b>Performance Measurement</b>		
12	Link to most recent scorecard	E1/T7/S1. p. 1
12	Identification of performance improvement targets	E1/T7/S1 p. 12
12	PEG Model for the test year showing efficiency assessment, discussion on how the results obtained from the PEG model has informed the distributor's business plan and application	E1/T7/S1 p.7-9
12 & 13	Distributors <b>may</b> wish to provide table showing respective OEB-approved IRM increases for each of the last historical years from last rebasing, and assigned cohort as per PEG model	E4/T4/S1 p. 4
13	Activity and Performance-based Benchmarking (APB) results - at least provide the following unit cost variance analysis: - Year-over-year Historical Actuals (for most recent APB results) - Forecast Bridge Year vs Historical Actuals, to extent possible - Test Year vs Historical Actuals, to extent possible	E1/T7/S1, p 12-19
13	Explain variances in cost performance, whether changes in unit costs are within distributor's control, and discuss relevant actions planned or underway. Discuss econometric results to extent possible	E1/T7/S1, p 12-19
<b>Facilitating Innovation</b>		
13 & 14	Distributors are encouraged to include a description of the ways their approach to innovation has shaped the application. Could include explanations of approach to innovation or keeping up with innovation in their business more generally, of specific projects or technologies for enhancing the provision of distribution services; and of enabling characteristics or constraints in their ability to undertake innovative solutions. Explain how innovative alternatives have been considered in place of traditional investments	E1/S8/T1
14	Explain how innovative alternatives have been considered in place of traditional investments. Include information about the costs, expected benefits and associated risks of innovative alternatives	E1/S8/T1
<b>Financial Information</b>		
14	Audited Financial Statements (excluding operations of affiliated companies that are not rate regulated) for two most recent historical years (i.e. one year's statements must be filed, covering two years of historical actuals); if most recent finals n/a, draft financial statements filed and finals, along with summary of main changes if there are any, provided as soon as they are available. Alternatively, if distributor publishes financial statement on its website, a link may be provided	E1/T9/S1/A1
15	Annual Report and MD&A for most recent year of distributor and parent company, as available and applicable. If an Annual Information Form is filed publicly, a link should be provided	E1/T9/S1/A1
15	Rating Agency Reports, if available; Prospectuses, information circulars etc. for recent and planned public debt and/or equity offerings	N/A
15	Any change in tax status	N/A (no change)
15	Description of existing accounting orders and departures from these orders, as well as any departures from the USoA	N/A (no orders)
15	Accounting Standards used for financial statements and when adopted	E1/T5/S1 p8
15	If distributor conducting non-distribution businesses, confirmation that accounting treatment used has segregated these activities from rate regulated activities	N/A
<b>Distributor Consolidation</b>		
15	Information filed on the extent to which the distributor has investigated opportunities for consolidation or collaboration/partnerships with other distributors (contained within a dedicated section of the application); conclusions from investigations, including future plans	N/A
15	If distributor has become party to a proposed or approved MAADs transaction since last rebasing, disclosure of this information in current application	N/A
15	A distributor filing an application to rebase following a consolidation must:	
15	Identify any incentives that formed part of the acquisition or amalgamation transaction if the incentive represents costs that are being proposed to remain or enter rate base and/or revenue requirement - list the exhibits in which incentives are discussed	N/A
16	Specify whether and which commitments made to shareholders are to be funded through rates	N/A
16	Detail of realized and projected savings as a result of consolidation compared to what was in the approved consolidation application and explanation of the nature of these savings (e.g. one-time, ongoing etc.)	N/A
16	Detail of efficacy of any rate plan confirmed as part of MAADs	N/A
16	Identify approved ACM or ICM from a previous Price Cap IR application it proposes be incorporated into rate base	N/A

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Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference

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<b>Impacts of COVID-19 Pandemic</b>		
16	Distributors generally expected to reflect the impacts of the COVID-19 pandemic in their applications, including applicable forecast information. This includes, but is not limited to, the distributor's load forecast, capital forecast, and OM&A forecast in the applicable sections of the application	Yes - E1/T11/S1
<b>EXHIBIT 2 - RATE BASE AND CAPITAL</b>		
<b>Rate Base</b>		
16	Indication of whether capital expenditures are equivalent to in-service additions, and if so, variance explanations only required once. If not, specify whether variance explanations are on CAPEX or in-service additions basis	Capital additions does not equal in-service additions (Ch. 2 Appendix 2-AB)
16	For rate base, opening and closing balances for each year, and the average of the opening and closing balances for gross assets and accumulated depreciation (discussion of methodology if applicant uses an alternative method); working capital allowance	E2/T1/S1
16	Table showing components of the last OEB-approved rate base, the proposed test year rate base and the variances	E2/T1/S1
<b>Fixed Asset Continuity Schedule</b>		
17	Completed Appendix 2-BA for each year - in Excel format	Live Excel Ch. 2 Appendices
17	Continuity statements and year-over-year variance analysis must be provided (year end balance, including capitalized interest during construction and overhead costs). Explanations provided where there is a year-over-year variance greater than the applicable materiality threshold If applicable, explanation for any restatement (e.g. due to change in accounting standards) and reconciliation to original statements Year over year variance analysis; explanation where variance greater than materiality threshold. The following comparisons must be provided: Hist. OEB-Approved vs Hist. Actual (for the most recent historical OEB-approved year) Hist. Act. vs. preceding Hist. Act. (for the relevant number of years) Hist. Act. vs. Bridge Bridge vs. Test	E2/T1/S1 p3-10, E2/T1/S1/A1
17	Opening and closing balances of gross assets and accumulated depreciation correspond to fixed asset continuity statements. If not, an explanation and reconciliation must be provided (e.g. CWIP, ARO). Reconciliation must be between net book value balances reported on Appendix 2-BA and balances included in rate base calculation	Confirmed E2/T1/S1/A1
17 & 18	Distributor may include in-service balances previously recorded in DVAs, such as renewable generation/smart grid related accounts, in its opening test year property, plant and equipment balances, if these costs have not been previously reviewed and approved for disposition, and if disposition is being requested in this application. In this situation, the distributor must clearly show in its evidence (e.g. Appendix 2-BA) that the addition was included in the opening test year balances and must reconcile the closing bridge year and opening test year figures. Distributors must provide the same reconciliation for accumulated depreciation	N/A
18	Summary of approved and actual costs for any ICM(s) and/ or ACM approved in previous IRM applications	N/A
18	Continuity statements must reconcile to calculated depreciation expenses and presented by asset account	Live Excel Ch. 2 Appendices
18	All asset disposals clearly identified in Chapter 2 Appendices for all historical, bridge and test years	Live Excel Ch. 2 Appendices
<b>Depreciation, Amortization and Depletion</b>		
18	Explanations for any useful lives of an asset that are proposed that are not within the ranges contained in the Kinectrics Report	YES - E2/T1/S3
18	Depreciation, amortization and depletion details by asset group for historical, bridge and test years. Include asset amount and rate of depreciation/amortization. Must complete Appendix 2-C which must agree to accumulated depreciation in Appendix 2-BA under rate base	E2/T1/S1/A1, E2/T1/S3/A1
18	Identification of any Asset Retirement Obligations and associated depreciation or accretion expense - includes the basis for and calculation of these amounts	YES - E2/T1/S3
19	Identification of historical depreciation practice and proposal for test year. Variances from half year rule must be documented and supporting rationale provided	E2/T1/S3
19	Copy of depreciation/amortization policy if available. If not, equivalent written description; summary of changes to depreciation/amortization policy since last CoS	E2/T1/S3
19	If filing under MIFRS, explanation of any deviations from the practice of depreciating significant parts or components of PP&E separately	N/A - No deviations
19	If no changes have been made to depreciation policy or service lives since last rebasing, a statement confirming that this is the case is required. For any depreciation expense policy or asset service lives changes since its last rebasing application: - identification of the changes and detailed explanation for the causes of the changes - use of Kinectrics study or another study to justify changes in useful life - list detailing all asset service lives tied to USoA and reconcile this list to the USoA, detail differences in asset service lives and the TULs from Kinectrics and explain differences outside of minimum and maximum TUL range from Kinectrics; Appendix 2-BB if there have been changes in asset service lives since last rebasing	E2/T1/S3 p1
<b>Allowance for Working Capital</b>		
19 & 20	Working Capital - 7.5% allowance or Lead/Lag Study. If previously ordered by OEB as part of last rate application to file Lead/Lag Study, must comply.	E2/T1/S4
20	If Lead/Lag Study conducted - leads and lags measured in days, dollar-weighted and reflects the distributor's actual billing and settlement processing timelines and considers relevant changes to operating environment	N/A
20	Cost of Power must be determined by split between RPP and non-RPP Class A and Class B customers based on actual data, use most current RPP (TOU) price. Calculation must include the impact of the most up to date Ontario Electricity Rebate. Distributors must complete Appendix 2-Z - Commodity Expense.	E2/T1/S4, p. 1 & Ch. 2-ZA & 2-ZB
20	Use most recent approved UTRs, Smart Metering Entity Charge and regulatory charges	E8/T2/S1, E8/T2/S3 & Ch. 2-ZA & 2-ZB
<b>Distribution System Plan</b>		
20	DSP filed as a stand-alone, self-sufficient element within Exhibit 2	E2/T2/S1/A1

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

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<b>Policy Options for the Funding of Capital</b>	
21 Distributor may propose ACM capital project coming into service during Price Cap IR (a discrete project documented in DSP) - provide information on need and prudence	E2/T2/S5
21 Identification that distributor is proposing ACM treatment for these future projects and provide the preliminary cost information, and ACM/ICM materiality threshold calculations - ACM Report provides further details on information required	E2/T2/S5
21 Complete Capital Module Applicable to ACM and ICM	Live ACM Models
<b>Addition of Previously Approved ACM and ICM Project Assets to Rate Base</b>	
22 Distributor with previously approved ACM(s) and/or ICM(s) - schedule of ACM/ICM amounts proposed to be incorporated into rate base (i.e. PP&E and associated depreciation). Comparison of actual capital spending with OEB-approved amount and explanation for variances	N/A
22 Balances in Account 1508 sub-accounts; rate of interest prescribed by the OEB for DVAs for the respective quarterly period as published on the OEB's website	N/A
22 True-up calculation if material, comparing the recalculated revenue requirement based on actual capital spending relating to the OEB-approved ACM/ICM project(s) to the rate rider revenues collected in the same period; assumptions used in the calculation noted (e.g., half-year rule).	N/A
23 Accelerated capital cost allowance (CCA) should not be reflected in the ACM/ICM revenue requirement associated with these projects. Distributors should include the impact of the CCA rule change associated with the ACM/ICM project(s) in Account 1592 - PILs and Tax Variances – CCA Changes sub-account for CCA changes	N/A
<b>Capitalization</b>	
24 Capitalization Policy: provide policy including changes since last rebasing application. Confirm if no changes made to capitalization policy since last rebasing application.	E2/T2/S2
24 Overhead Costs: complete Appendix 2-D	E2/T2/S3/A1
24 Burden Rates: identification of burden rates; if burden rates were changed since last rebasing, identification of the burden rates prior to the change	E2/T2/S3
<b>Costs of Eligible Investments for the Connection of Qualifying Generation Facilities</b>	
24 See Appendix A	N/A
<b>General &amp; Administrative Matters</b>	
Ch5, p2 Use of terminology and formats set out in Ch. 5	Confirmed. Headings align with Chapter 5 Filing Requirements.
<b>Investment Categories</b>	
Ch5, pp 2, 3 & 4 Investment projects and programs grouped into one of four investment categories (i.e. system access, system renewal, system service, general plant)	DSP 5.2.1.2
<b>Distribution System Plan</b>	
Ch5, p4 If a distributor's application uses alternative section headings and/or arranges the information in a different order, table provided that cross-references the headings/subheadings used in the application to the section headings/subheadings indicated in Ch. 5	N/A
Ch5, p5 DSP duration minimum of 10 years, comprising of a historical and forecast period. The historical period is the first five years of the DSP duration, consisting of five historical years, ending with the bridge year. For distributors that have not filed a DSP within the past five years, the historical period is from the test year of a distributor's last cost or service application to the bridge year. The forecast period is the last five years of the DSP duration, consisting of five forecast years, beginning with the test year of the current cost of service application..	DSP 5.2.1.2
<b>Distribution System Plan Overview</b>	
Ch5, p5 High-level overview of information filed in DSP which includes capital investment highlights and changes since last DSP; objectives distributor plans to achieve through DSP, which will be used as a baseline comparison in the performance measurement section below.	DSP 5.2.1.2-5.2.1.4
<b>Coordinated Planning with Third Parties</b>	
Ch5, p5 The distributor must demonstrate that it has coordinated planning with third parties where appropriate. Explanation of whether consultations affected distributor's DSP, and if so, how, for consultations that affected DSP - overview of consultation and relevant material supporting the effects the consultation had on the DSP.	DSP 5.2.2
Ch5, p5 Overview of consultation should include: purpose, outcome, whether the distributor initiated the consultation or was invited to participate in it, and the other participants in the consultation process	DSP 5.2.2
Ch5, p5 A distributor should file the most recent regional plan. In the absence of a regional plan, the distributor should file a Regional Planning Status Letter from the transmitter.	DSP 5.2.2.5 and Appendix C
Ch5, p5 & 6 Identification of any inconsistencies between DSP and any current Regional Plan. If there are any inconsistencies, explanation of the reasons why, particularly where a proposed investment in their DSP is different from the recommended optimal investment identified in the Regional Plan	N/A

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

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Ch5, p6 & OEB Letter, Jan. 11, 2022	Telecommunications Entities: See January 11, 2022 letter for further guidance to the regulation that requires distributors to consult with any telecommunications entity that operates within its service area when preparing a capital plan for submission to the OEB, for the purpose of facilitating the provision of telecommunications services, and include the following information in its capital plan: -number of consultations conducted and a summary of the manner in which the distributor determined with whom to consult; a summary of the results of the consultation, and a statement as to whether the results of the consultations are reflected in the capital plan and, if so, a summary as to how.	DSP 5.2.2.6
Ch5, p6	REG: -confirmation if there are REG investments in region -if there REG investments proposed in DSP, demonstration of coordination with IESO, other distributors/transmitters (as applicable), and that investments proposed are consistent with Regional Infrastructure Plan - IESO letter in relation to REG investments	N/A
<i>Performance Measurement for Continuous Improvement</i>		
Ch5, p6 & 7	Distribution System Plan: Summary of objectives for continuous improvement set out in last DSP and discussion on whether these objectives achieved. For objectives not achieved, explanation of how this affects current DSP and if applicable, improvements implemented to achieve the objectives in Section 5.2.1.	N/A
Ch5, p7	Service Quality and Reliability: -5 historical years of SQRs; explanations for material changes in service quality and reliability and whether and how DSP addresses these issues -for reliability, any declining 5 year SAIDI/SAIFI trends explained -if reliability targets established in last DSP, any under-performance explained	DSP 5.2.3.1-5.2.3.2
Ch5, p7	Completed Appendix 2-G; confirmation that the data is consistent with scorecard, or explanation of any inconsistencies	DSP 5.2.3.2 (Table 5.2-6 through Table 5.2-9)
Ch5, p7	Summary of performance for historical period using methods and measures (metrics/targets) identified and how performance has trended over the period. Summary must include historical period data on: -all interruptions -all interruptions excluding loss of supply -all interruptions excluding major events and loss of supply for: SAIFI, SAIDI	DSP 5.2.3.2 (Table 5.2-8 and Table 5.2-9)
Ch5, p7	Summary of major events that occurred since last cost of service	DSP 5.2.3.2.3
Ch5, p7 & 8	For each cause of interruption for last five historical years: number of interruptions that occurred as a result of the cause of interruption, number of customer interruptions that occurred as a result of interruption, number of customer-hours of interruptions that occurred as a result of the cause of interruption	DSP 5.2.3.2.3 (Table 5.2-12 through Table 5.2-15)
Ch5, p8	Distributor Specific Reliability Targets: -if establishing performance expectations based on something other than historical performance, evidence provided of capital and operational plan and other factors that justify the reliability performance the distributors plan to deliver -summary of any feedback from customers regarding reliability on distributors' system -distributors that use SAIDI and SAIFI performance benchmarks that are different than the historical average - evidence provided to support reasonableness of benchmarks	N/A
<i>Planning Process</i>		
Ch5, p8	Overview of planning process that has informed five-year capital expenditure plan; flowchart accompanied by explanatory text <b>may</b> be helpful	DSP 5.3.1.1
Ch5, p8	Summary of important changes in distributor's AM process since last DSP	DSP 5.3.1.2
Ch5, p9	Process: -provide processes used to identify, select, prioritize (including reprioritization over 5 year term), optimize, and pace execution of investments -demonstration that distributor has considered correlation between plan and customer's feedback and needs -demonstration that distributor has considered potential risks of proceeding/not proceeding with individual capital expenditures -demonstrate how it does grid optimization using an approach that considers the distributor's whole system -consideration, where applicable, of assessing the use of non-wires alternatives, distributed energy resources, cost-effective implementation of distribution improvements affecting reliability, and meeting customer needs as acceptable costs to customers, other innovative technologies, and consideration of dx funded CDM activities	DSP 5.3.1.3
Ch5, p9	Data -identification, description and summary of data used in processes above to identify, select, prioritize, optimize and pace investments over DSP	DSP 5.3.1.4
<i>Overview of Assets Managed</i>		
Ch5, p10	Overview of service area (e.g. system configuration, urban/rural etc.) to support capital expenditures over forecast period; asset information (e.g. capacity, utilization, condition, failures/performance, asset risks, demographics) by major asset type that may help explain the specific need for the capital expenditure and demonstration of consideration of economic alternatives	DSP 5.3.2.1 & 5.3.2.2
Ch5, p10	Statement as to whether distributor has had any transmission or high voltage assets deemed previously by the OEB as distribution assets, and whether there are any such assets that the distributor is asking the OEB to deem as distribution assets in the current application	DSP 5.3.2.3
Ch5, p10	Description of whether distributor is a host and/or embedded distributor; identification of any embedded and/or host distributors; partially embedded status identified (including % of total load supplied through host); if host distributor, identification of whether there is a separate embedded class or if any embedded distributors are included in other classes	DSP 5.3.2.4

## 2025 Cost of Service Checklist

### Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

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<b>Asset Lifestyle Optimization Policies and Practices</b>		
Ch5, p11	Demonstration that distributor has carried out cost-effective system O&M activities to sustain an asset to the end of its service life (and can include references to the Distribution System Code)	DSP 5.3.3.1 & 5.3.3.2
Ch5, p11	Explanation of processes and tools used to forecast, prioritize and optimize system renewal spending and how distributor intends to operate within budget envelopes	DSP 5.3.3.3.1 - DSP 5.3.3.3.3
Ch5, p11	Demonstration of consideration of potential risks of proceeding/not proceeding with individual capital expenditures	DSP 5.3.3.3.4
Ch5, p11	Demonstration that the distributor has considered the future capacity requirements of the asset such that it does not need to be replaced prematurely due to capacity constraints	DSP 5.3.2.2
Ch5, p11	Summary of important changes to the distributor's asset life optimization policies, processes, and tools since last DSP	DSP 5.3.3.4
<b>System Capability Assessment for REG and DER</b>		
Ch5, p11	Provide list of restricted feeders by name, the feeder designation, the reason for the restriction, number of connected customers, and explain if there are plans to improve the distribution system's ability to connect distributed energy resources	N/A
Ch5, p11	If a distributor has incurred or expects to incur costs to accommodate and connect renewable generation facilities that will be the responsibility of the distributor under the DSC, refer to Appendix A	N/A
<b>CDM Activities to Address System Needs</b>		
Ch5, p12	Description of how distributor has taken CDM into consideration in its planning process	DSP 5.3.5
Ch5, p12	Any application for CDM funding to address system needs must include a consideration of the projected effects on the distribution system on a long-term basis and the forecast expenditures	N/A
Ch5, p12	Explanation of proposed activity in the context of the DSP, including providing details on the system need that is being addressed, infrastructure investments that are being avoided or deferred as a result of CDM activity, and the prioritization of proposed CDM activity relative to other system investments in the DSP	N/A
Ch5, p12	Description of the approach to assessing the benefits and costs of CDM activity	N/A
<b>Capital Expenditure Summary</b>		
Ch5, p13	Provide capital expenditure plan that sets out proposed expenditures on distribution system and general plant over a five-year planning period, including investment and asset-related operating and maintenance expenditures	DSP 5.4
Ch5, p13	Provide a snapshot of a distributor's capital expenditures over a 10-year period, including five historical years and five forecast years	DSP 5.4 - Table 5.4-1 through Table 5.4-3
Ch5, p13	The entire cost of individual projects or programs allocated to one of the four investment categories based on the primary driver of the investment	DSP 5.4.1.2 - Table 5.4-11 - Table 5.4-15
Ch5, p13	Completed Appendices 2-AA and 2-AB	E2/T2/S1/A2 & A3
Ch5, p13	Analysis of distributor's capital expenditure performance for the DSPs historical period - should include explanation of variances by investment or category, including actuals v. OEB-approved/planned amounts for the applicant's last OEB-approved CoS or Custom IR application and DSP - explanation of variances between planned and actual volume of work completed and explanation of variances in a given year that are much higher or lower than the historical trend	DSP 5.4.1.1 - Table 5.4-4 through Table 5.4-10
Ch5, p13	Analysis of distributor's capital expenditure performance for the DSPs forecast period; for investments that have a lifecycle >1yr, the proposed accounting treatment, including the treatment of the cost of funds for CWIP	DSP 5.4.1.2.5
Ch5, p14	Analysis of capital expenditures in DSP forecast period v. historical	DSP 5.4.1.3
Ch5, p14	Summary of any important modifications to typical capital programs since the last DSP	DSP 5.4.1.4
Ch5, p14	Description of the impacts of capital expenditures on O&M for each year or statement that the capital plans did not impact O&M costs	DSP 5.4.1.5
Ch5, p14	Statement that there are no expenditures for non-distribution activities in the applicant's budget	DSP 5.4.1.6
<b>Justifying Capital Expenditures</b>		
Ch5, p14	Context on how overall capital expenditures over 5 years will achieve distributor's objectives; comment on lumpy investment years and rate impacts of capital investments in long term	DSP 5.4.2
<b>Material Investments</b>		
For each project that meets materiality threshold set in Ch 2A or deemed by applicant to be distinct for any other reason, guidelines are:		
Ch5, p15	General information on the project/program - Need, scope, volume of work expected to be completed, key project timings (incl. key factors that affect timing), total expenditures (inc. contributions and economic evaluation as per DSC, as applicable), comparative historical expenditures, priority, alternatives considered, cost/benefit of recommended alternative, description of the innovative nature of investment if applicable. -Where an investment within the five year forecast period involves a Leave to Construct approval, provide summary of the evidence (as available), for that investment consistent with Chapter 4 of the filing requirements	Appendix A (Material Narratives) - "General Information on the Program/Project"
Ch5, p15	Evaluation criteria and information requirements for each project/program - Demonstration of need, and may include the need to address safety, cyber security, grid innovation, environmental, statutory/regulatory obligations - Where investment substantially exceeds materiality - business case justifying expenditure, alternatives (including CDM activities if applicable), benefits for customers, impact on distributor costs -If a distributor is requesting funding for a CDM activity, additional guidance on evidentiary requirements is provided in the CDM Guidelines	Appendix A (Material Narratives) - "General Information on the Program/Project" & "Evaluation Criteria and Information Requirements"
Ch5, p16	Explanation of how innovative project is expected to benefit customers, such as improved reliability, enhanced customer services, CDM, efficient use of electricity, load management, greater efficiency through grid optimization, lower rates (long-term or short-term), enhanced customer choice, or any other benefit consistent with the OEB's mandate	Appendix A (Material Narratives) - "Evaluation Criteria and Information Requirements"



# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference	Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
<p><i>Appendix A (if applicable)</i></p> <p><b>Ch5, Appendix A</b> Information on the capability of distribution system to accommodate REG investments, including a summary of the distributor's load and renewable energy generation connection forecast by feeder/substation (where applicable); information identifying specific network locations where constraints are expected to emerge due to forecast changes in load and/or connected renewable generation capacity</p>	N/A
<p><b>Ch5, Appendix A</b> In relation to renewable or other distributed energy generation connections, the information that must be considered by a distributor and documented in an application (where applicable), includes: applications from renewable generators &gt; 10 kW, number and MW of REG connections for forecast period, information from IESO and any other information about the potential for renewable generation in distributor's service area, capacity of Dx to connect REG, connection constraints</p>	N/A
<b>EXHIBIT 3 - CUSTOMER AND LOAD FORECAST</b>	
<i>Load Forecasts</i>	
<p><b>24</b> Weather normal load forecast provided</p>	Live Excel & E3/T1/S1/A1
<p><b>24</b> Table outlining any factors that influence the load forecast in distributor's service territory (e.g. demographics, customer composition etc.)</p>	E3/T1/S1/A1 p. 11&12
<p><b>24</b> Explanation of the causes, assumptions and adjustments for the volume forecast, including all economic assumptions and data sources used (e.g. housing outlook &amp; forecasts, other variables used in forecasting volumes)</p>	E3/T1/S1/A1 p. 13-21
<p><b>25</b> Explanation of weather normalization methodology</p>	E3/T1/S1/A1 p. 21-22
<p><b>25</b> Completed Appendix 2-1B; the customer and load forecast for the test year entered on RRFW, Tab 10</p>	E3/T1/S1/A2
<p><b>25 &amp; 26</b> Multivariate Regression Model                      -rationale to support change if the proposed model's methodology differs from the methodology used in the most recent load forecast; discussion of modelling approaches considered and alternative models tested                      -statistics should include, but not limited to, the regression equations coefficients and intercepts (e.g. t-stats, model statistics including R2, adjusted R2, F-stat, root-mean-squared-error and Durbin-Watson statistic), including explanation for any resulting non-intuitive relationships                      -explanation of weather normalization methodology (including if monthly HDD and/or CDD are used they are based on either: 10 year avg. or proposed alternative approach with supporting evidence                      -definitions of HDD and CDD including: climatological measurement points and why appropriate as well as identification of base degrees                      -sources of data for endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable data used and source. Where a distributor has constructed the demand variable to model billed consumption on a class-specific basis, a full explanation of the approach used to pro-rate or interpolate non-interval data (i.e. if billing data are not based on calendar monthly readings as obtained from interval or smart meters) must be provided, including an explanation of why the constructed demand series is suitable for modelling                      -any binary variables used must be explained and justified - the use of binary variables should be limited and overlap with other variables should be avoided                      -explanation of any specific adjustments made (e.g. to adjust for loss or gain of major customers or load, significant re-classifications of customers, etc.). Note locally purchased generation should be included in the total for purchased power                      -description of how CDM impacts and other exogenous factors have been accounted for in the historical period, and how CDM impacts, including any CDM targets or forecasts in the bridge and test years, are factored into the test year load forecast                      -data and regression model and statistics used in customer and load forecast in Excel format</p>	E3/T1/S1/A1 p. 13-44
<p><b>26</b> NAC Model                      -rationale to support NAC methodology if the model use differs from the method used in the most recent load forecast                      -data supporting calculation of NAC values for each rate class                      -description of how CDM impacts and other exogenous factors have been accounted for in historical period and how CDM impacts, including any CDM targets or forecasts in the bridge and test years, are factored into test year forecast                      -discussion of weather normalization assumptions used</p>	N/A - Multivariate regression used
<i>Incorporating CDM Impacts in the Load Forecast for Distributors</i>	
<p><b>27</b> Distributor may request approval for the use of the LRAMVA for a new CDM activity (a distribution-rate funded CDM activity or the Local Initiatives Program (LIP)), which would require establishing an LRAMVA threshold. If a distributor does request to establish an LRAMVA threshold, documentation of the CDM savings to be used as the basis for the 2023 LRAMVA threshold, and description of how these savings are aligned with the 2023 load forecast</p>	N/A
<p><b>28</b> If a distributor proposes a different savings values for a CDM activity in the load forecast and LRAMVA threshold, description of rationale for these differences (e.g., timing of CDM activity, line loss factor, net-to-gross conversion factor)</p>	N/A

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference

Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)

<b>Accuracy of Load Forecast and Variance Analyses</b>		
28	Completed Appendix 2-1B (2-1A provides further instructions for filling out 2-1B)	E3/T1/S1/A2
28	For customer/connection counts: -identification as to whether customer/connection count is shown in year end or average format -year-over-year variances in changes of customer/connection counts with explanation for changes in the definition of, or major changes made in the composition of each customer class -explanations of bridge and test year forecasts by rate class -for last rebasing, variance analysis between last OEB-approved and actuals with explanations for material differences	E3/T1/S1 p. 2 (average) Variances: E3/T2/S1
28	For consumption and demand: -explanation and details to support how kWh are converted to kW for applicable demand-billed classes -year-over-year variances in consumption (kWh) and demand (kW or kVA - the latter for demand billed rate classes) by rate class and for system consumption overall (kWh) with explanations for material changes in the definition of or major changes over time (comparison done for both historical actuals against each other and historical weather-normalized actuals over time) -explanations of the bridge and test year forecasts by rate class (and how these vary from or are trending from both historical actuals and from weather-normalized actuals) -for last rebasing variance analysis between the last OEB-approved and the actual results with explanations for material differences	E3/T1/S1/A1 p. 9, 29 & 30
29	All data and equations used to determine customers/connections, demand and load forecasts provided in Excel format	Live Excel Load Forecast
<b>EXHIBIT 4 - OPERATING EXPENSES</b>		
<b>Overview</b>		YES
29	Brief explanation (quantitative and qualitative) of test year OM&A levels, how the distributor develops and receives approval of their OM&A budget, cost drivers and significant changes relative to historical and bridge years, trends in costs and relevant metrics including OM&A per customer (and its components) for the historical, bridge and test years, inflation rate assumed (if proposing different rate than IPI - provide explanation supporting proposal), business environment changes	E4/T2/S1
<b>OM&amp;A Summary and Cost Driver Tables</b>		
Inclusion of the following tables in evidence and all OM&A appendices filed:		
29	Summary of recoverable OM&A expenses; Appendix 2-JA	E4/T3/S1/A1
29	Recoverable OM&A cost drivers; Appendix 2-JB	E4/T3/S1/A2
29	OM&A programs table - Appendix 2-JC or OM&A by USoA Table - Appendix 2-JD	E4/T3/S1/A3
29	Recoverable OM&A Cost per customer and per FTE; Appendix 2-L	E4/T3/S1/A4
29 & 30	Distributors with 30k or more customers: present OM&A by program; Appendix 2-JC filed to provide OM&A details and variance analysis on a program basis. For each program, provide a definition of the USoA accounts included	N/A - Under 30k Customers
30	Only distributors with less than 30k customers: option to file OM&A by program or USoA. If USoA chosen, 2-JD filed instead of 2-JC	E4/T3/S1/A3
30	For all distributors, the table provided (2-JC or 2-JD) must reflect the entire OM&A amount proposed to be recovered through rates. Information provided for bridge and test years.	E4/T3/S1/A3
30	Appendix 2-JB populated to provide information on the cost drivers of OM&A expenses; 2-JA broken down into major categories	E4/T3/S1/A1, E4/T3/S1/A2
30	Identification of change in OM&A in test year in relation to change in capitalized overhead	Ch. 2 Appendix 2-D
<b>OM&amp;A Variance Analysis</b>		
30	Re: 2-JC or 2-JD - variance analysis between: -test year vs last OEB approved -historical OEB-approved vs historical actuals (for the most recent historical OEB-approved year) -test year vs bridge year	YES - E4/T4/S1
30	If OM&A expense detailed on USoA basis, variance analysis and explanation broken down by the five major OM&A categories as per 2-JA	N/A - Program basis
30	For all distributors, the variance analysis includes explanation of whether the change was within the distributor's control or not - distributors encouraged to provide explanations for costs above the threshold which have impacted historical trend	N/A
<b>Workforce Planning and Employee Compensation</b>		
31	Completed Appendix 2-K; information on labour and compensation includes total amount, whether expensed or capitalized	E4/T4/S2/A1
31	If there are three or fewer employees in any category, aggregate with the category to which it is most closely related. This higher level of aggregation must be continued, if required, to ensure that no category contains three or fewer employees.	Aggregated Totals E4/T4/S2
31	Description of proposed workforce plans, including compensation strategy and any changes from previous plan	E4/T4/S2
31	Discussion of the outcomes of previous plans and how those outcomes have impacted their proposed plans including an explanation of the reasons for all material changes to FTEs and compensation. Explanation for all years includes: - Variances with an explanation of contributing factors, inflation rates used for forecasts, and the plan for any new employees - basis for performance pay, eligible employee groups, goals, measures, and review process for pay-for-performance plans - relevant studies (e.g. compensation benchmarking)	E4/T4/S2
31	Details of employee benefit programs including pensions, OPEBs, and other costs charged to OM&A. A breakdown of the pension and OPEBs amounts included in OM&A and capital provided for the last OEB-approved rebasing application, and for historical, bridge and test years	E4/T4/S2 p18
31	Most recent actuarial report; tax section of evidence agrees with this analysis	E4/T4/S2/A2

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference		Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
31	For virtual distributors - Appendix K completed in relation to the employees of the affiliates who are doing the work of the regulated distributor. Provide the status of pension funding and all assumptions used in the analysis	E4/T4/S2, E4/T4/S2/A1
32	Indication if pension and OPEBs to be recovered using cash or accrual method. If cash method, sufficient supporting rationale and evidence for adopting cash method. If proposing to change the basis in which pension and OPEB costs are included in OM&A from last rebasing, quantification of impact of transition provided	E4/T4/S2 p16
<b>Shared Services and Corporate Cost Allocation</b>		
32	Identification of all shared services among affiliates; identification of the extent to which the applicant is a "virtual utility" and justification of proposed shared services and cost allocation	E4/T4/S3
32	For shared services among affiliated entities: type of service provided or received, pricing methodology	E4/T4/S3/A1
32	Allocation methodology for corporate services, list of shared services, list of costs and allocators and how the allocator was derived, any third party review of cost allocation methodology	E4/T4/S3/A1
32	Completed Appendix 2-N for service provided or received for historical actuals, bridge and test; including reconciliation with revenue included in Other Revenue	E4/T4/S3/A1, E6/T4/S1/A1
32 & 33	Shared Service and Corporate Cost Variance analysis - test year vs last OEB approved and test year vs most recent actual	E4/T4/S3 p 4-5
33	Identification of any Board of Director costs for affiliates included in LDC costs	N/A - None
<b>Non-Affiliate Services, One-Time Costs, Regulatory Costs</b>		
33	Purchases of Non-Affiliated Services - copy of procurement policy (including information on signing authority, tendering process, non-affiliate service purchase compliance)	E4/T4/S4/A1
33	For material transactions not in compliance with procurement policy, or that were undertaken pursuant to exceptions contemplated within the policy, an explanation as to why as well as a summary of the nature and cost of the product, and a description of the specific methodology used for selecting the vendor	N/A - None
33	Identification of one-time costs in historical, bridge, test; explanation of cost recovery in test year. If no recovery of one-time costs is being proposed in the test year and subsequent IRM term, an explanation must be provided	E4/T4/S5
33 & 34	Regulatory costs - breakdown of actual and anticipated regulatory costs including OEB cost assessments and expenses related to the CoS application (e.g. legal fees, consultant fees), information supporting incremental level of costs for preparation and review of current application, proposed recovery (i.e. amortized?), explanation if different than 5 years, completed Appendix 2-M	E4/T4/S6, E4/T4/S6/A1
<b>LEAP, Charitable and Political Donations</b>		
34	LEAP - the greater of 0.12% of forecasted service revenue requirement or \$2,000 should be included in OM&A and recovered from all rate classes. If proposing LEAP funding higher than 0.12%, details of demographics provided	E4/T4/S7
34	For any charitable contributions claimed for recovery, detailed information provided	N/A - None
34	Confirmation that no political contributions have been included for recovery	E4/T4/S8
<b>Conservation and Demand Management</b>		
35	Statement confirming that no costs for dedicated CDM staff to support IESO programs funded under the 2021-2024 CDM Framework are included in the revenue requirement	E4/T5/S1, p. 4
35	Distributor should generally not include any forecast costs associated with partnership in the IESO's LIP within its revenue requirement; distributor can seek to recover partnership costs at a future date through the LIP deferral account. If distributor plans to partner with the IESO for the LIP at the time of its cost of service application, description of proposed approach to partnership, including a forecast of LIP costs	N/A
<b>Funding Options for Future Conservation and Demand Management Activities</b>		
35	If CDM activities included in COS where CDM activities expected to come into service during Price Cap IR term, identification of if costs of such CDM activities included in the revenue requirement, or if the distributor intends to propose treatment similar to an ACM for these future CDM activities	N/A
35	If the latter as noted above, supporting rationale provided (e.g., the preliminary cost information and ACM/ICM materiality threshold calculations to show that a similar capital project would qualify for ACM treatment based on the forecasted information at the time of the DSP and cost of service application)	N/A

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing  
Requirement  
Page # Reference

Evidence Reference,  
Notes  
(Note: if requirement is  
not applicable, please  
provide reasons)

<b>EXHIBIT 5 - COST OF CAPITAL AND CAPITAL STRUCTURE</b>		
<i>Capital Structure</i>		
36	Use of most recent parameters issued by the OEB, subject to update if new parameters available prior to OEB decision. Alternatively - distributor specific cost of capital with supporting evidence and justification	E5/T1/S1/ p. 1 - 3
36	Completed Appendix 2-OA for last OEB approved and test years	E5/T1/S2/Att1
36	Completed Appendix 2-OB for historical, bridge and test years with respect to long-term debt, short-term debt, preference shares, and common equity	E5/T1/S2/Att 2
36	Explanation for any material changes in capital structure or material differences between actual and deemed capital structure including: retirement of debt or preference shares and buy-back of common shares; short-term debt, long-term debt, preference shares and common share offerings	N/A
<i>Cost of Capital (Return on Equity and Cost of Debt)</i>		
The following provided for each year:		
37	Calculation of cost for each capital component	E5/T1/S1 p. 2-3
37	Profit or loss on redemption of debt, if applicable	N/A
37	Copies of current promissory notes or other debt arrangements with affiliates	N/A
37	Explanation of debt rate for each existing debt instrument including an explanation on how the debt rate was determined and is in compliance with the policies documented in the 2009 Report or applicant's proposed approach	E5/T1/S1 p. 3-4
37	Forecast of new debt in bridge and test year - details including estimate of rate and other pertinent information (e.g. affiliated debt or third party?)	E5/T1/S1 p. 2-3
37	If proposing any rate that is different from the OEB guidelines, a justification of the proposed rate(s), including key assumptions	N/A
37	Historical return on equity achieved	E5/T1/S1 p.4
<i>Not-for-Profit Corporations</i>		
37	Requested capital structure and cost of capital (including the proposed cost of long-term and short-term debt and proposed return on equity)	E5/T2/S1 N/A
38	Statement as to whether the revenues derived from the return on equity component of the cost of capital is to be used to fund reserves or will be used for other purposes	N/A
38	If the revenues derived from the return on equity component will be used to fund reserves, specifications for each proposed reserve fund and a description of the governance (policies, procedures, sign-off authority, etc.) that will be applied	N/A
38	If the revenues derived from the return on equity component will be used for other purposes, statement as to whether these revenues will be used for non-distribution activities (in the situation where the excess revenues are greater than the amounts needed to fund distribution activities); rationale provided supporting the use of the revenues in this manner. Also, governance (policies, procedures, sign-off authority, etc.) that will be applied to the funding of non-distribution activities provided	N/A
38	If there are approved reserves from previous OEB decisions provide the following: -the limits of any capital and/or operating reserves as approved by the OEB, and identifying the decisions establishing these reserve accounts and their limits -the current balances of any established capital and/or operating reserves	N/A
<b>EXHIBIT 6 - REVENUE REQUIREMENT AND REVENUE DEFICIENCY OR SUFFICIENCY</b>		
38	The following information must be provided in this exhibit (with cross references to where in the application further details can be found for each) excluding energy costs and revenues and unregulated costs and revenues: -determination of net income, statement of rate base, actual return on rate base, indicated rate of return, requested rate of return, deficiency or sufficiency in revenue, gross deficiency or sufficiency in revenue	E6/T2/S1
38 & 39	Revenue deficiency or sufficiency calculations net of electricity price differentials captured in the Retail Settlement Variance Accounts (RSVAs) and also net of any cost associated with low voltage (LV) charges or DVA balances of distribution expenditures/revenues being tracked through approved deferral and variance accounts for certain distribution assets (e.g. ICM and ACM capital projects) and for which disposition is not being sought in the application.	E6/T1/S1
39	Summary of drivers for test year deficiency/sufficiency, how much each driver contributes; references in application evidence mapped to drivers	E6/T1/S1, p. 2

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference		Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
39	Impacts of any changes in methodologies on deficiency/sufficiency and on individual cost drivers contributing to it	E6/T1/S1, p. 3
<i>Revenue Requirement Work Form</i>		
39	Completed RRWF. Revenue requirement, def/sufficiency, data entered in RRWF must correspond with other exhibits	Live RRWF Model
39	If the enhanced RRWF cannot reflect a distributor's proposed rates accurately, the distributor must file its rate generator model	N/A
40	For revenues - calculation of bridge year forecast of revenues at existing rates; calculation of test year forecasted revenues at each of existing rates and proposed rates	Live RRWF Model, Tab 11
<i>Income Tax or PILs</i>		
40	Must provide detailed calculations of income tax or PILs. Must include a completed Excel version of the PILs model available on the OEB's website, including derivation of adjustments for historical, bridge and test years. Regulatory assets and liabilities must be excluded from PILs calculations when they were created and when they were disposed, regardless of the actual tax treatment accorded those amounts.	Live PILs Model
40	Supporting schedules and calculations identifying reconciling items	N/A
40	Most recent federal and provincial tax returns	E6/T2/S2/A1
40	Financial Statements included with tax returns if different from those filed with application	N/A
40	Calculation of tax credits; redact where required (filing of unredacted versions is not required)	N/A
41	Supporting schedules, calculations and explanations for other additions and deductions	N/A
41	Completion of the integrity checks in the PILs Model	E6/T2/S1/A1
41	Accelerated CCA - full revenue requirement impact recorded in Account 1592 and the balance sought for review and disposition, method used in calculating the revenue requirement impact recorded in Account 1592, detailed calculations by year for the full revenue requirement impact recorded in Account 1592	E6/T2/S2/A3
41 & 42	May propose a mechanism to smooth the tax impacts over the five-year IRM term.	N/A
<i>Other Taxes</i>		
42	Account 6105 is not an OM&A account and should be excluded from all OM&A totals. Applicant should provide an explanation of how these tax amounts are derived.	E6/T2/S1
<i>Non-recoverable and Disallowed Expenses</i>		
42	Exclude from regulatory tax calculation any non-recoverable or disallowed expenses	N/A
<i>Other Revenue</i>		
42	Completed Appendix 2-H, including the breakdown of each account showing the components of each	E6/T4/S1/A1
42 & 43	For each other distribution revenue account: -comparison of actual revenues for historical years to forecast revenue for bridge and test year, including explanations for significant variances year-over-year -revenue from any new proposed specific service charges, changes to rates, or new rules for applying existing specific service charges (incl. any credits to customers) -revenue from affiliate transactions, shared services, or corporate cost allocation. For each affiliate transaction identification of service, the nature of service provided, accounts used to record revenue, and costs to provide service -revenue from affiliate transactions recorded in Account 4375 -expenses from affiliate transactions recorded in Account 4380	E6/T4/S1, E6/T4/S1/A1, E6/T4/S1/A3
43	Balances recorded in Account 4375 and Account 4380 reconcile to the balances recorded in Appendix 2-N – Shared Services and Corporate Allocation for the three historical years, the bridge year and the test year. Any differences must be reconciled	N/A, See E6/T4/S1/A1
43	Revenue related to microFIT recorded as revenue offset in Account 4235 and not included as part of base revenue requirement	N/A - in 4375
43	Transfer pricing and allocation of cost methods do not result in cross-subsidization between regulated and non-regulated lines of business and compliance with article 340 of APH; explanations for any deviations	N/A - No cross subsidization, no deviations
43	Identification of any discrete customer groups that may be materially impacted by changes to other rates and charges.	N/A

## 2025 Cost of Service Checklist

Northern Ontario Wires Inc.  
EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference		Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
<b>EXHIBIT 7 - COST ALLOCATION</b>		
<i>Cost Allocation Study Requirements</i>		
44	Completed cost allocation study using the OEB-approved methodology or the distributor's study and model reflecting forecasted test year loads and costs and supported by appropriate explanations and live Excel spreadsheets; sheets 11 and 13 of the RRWF complete	Live Excel CA Model E7/T2/S1/A1 E8/T1/S1/A1
44	Description of weighting factors, rationale for use of default values (if applicable)	E7/T1/S1 p. 1-3
44	If distributor is choosing to use the same weightings as its previous rebasing application, a reference to the previous application provided	E7/T1/S1 p. 1
45	Complete live Excel cost allocation model, whether using the OEB-issued one or a different model. If using the OEB-issued model, Input sheet I.2, cells c15 and c17 must be used to identify the final run of the model on each sheet. If using another model, the distributor must file equivalent information.	Live OEB CA Model
<i>Load Profiles and Demand Allocators</i>		
45	Update all classes' load profiles and update demand allocators, if class load profiles are unavailable, provide an explanation and commit to putting plans in place to remedy this for next time a cost allocation model is filed	E7/T1/S1 p. 3-9
45	Discussion of how load profiles have been normalized for weather and any notable events impacting usage patterns	E7/T1/S1 p. 3-9
45	If multivariate regression used, the following provided: -statistics and statistical tests related to regression equation(s) coefficients and intercept -explanation of the weather-normalization methodology including: relationship between demand and Heating and/or Cooling requirements, determination of normal weather: the hourly for daily Heating and/or Cooling required -sources of data used for both endogenous and exogenous variables. Where a variable has been constructed, explanation of the variable, data used and the source of the data provided -explanation of any specific adjustments made (e.g. to address gaps in historical meter data)	E7/T1/S1 p. 3-9 & Live Excel Load Profile Derivation Model
46	Data and regression model and statistics used in the weather normalization of load profiles provided in Excel format (includes showing the derivation of any constructed variables)	Live Excel Load Profile Derivation Model
46	Demand Allocators: spreadsheet and a description with calculations to show how demand allocators are derived from the historical weather normal or weather actual load profiles	E7/T1/S1 p. 3-9 & Live Excel Load Profile Derivation Model
46	Historical Average: Where the annual demand allocators are based on weather actual load profiles, at least three, and ideally five years of historical data should be used to perform weather normalization. Where the annual demand allocators are based on weather normalized load profiles, fewer years may be used	Live Excel Load Profile Derivation Model
46 & 47	Host Distributor only - evidence of consultation with embedded Dx - statement regarding embedded Dx support for approach to allocation of costs - if embedded Dx is separate class - class in cost allocation study and RRWF - if new embedded Dx class - rationale and supporting evidence (cost of serving, load served, asset ownership information, distribution charges levied); include in cost allocation study and RRWF - if embedded Dx billed as GS customer - include with the GS class in cost allocation model and the RRWF. Provide cost of serving, load served, asset ownership information, distribution charges levied, appropriateness of rates for the GS class recovering costs of providing low voltage dx services to embedded distributor(s). Completed Appendix 2-Q - Cost of Serving Embedded Distributors	N/A
47	microFIT - if the applicant believes that it has unique circumstances which would justify a different rate than the generic rate, documentation to support rate must be provided	N/A
48	Standby Rates - distributors should request approval for its standby rates to be made final and provide evidence confirming that they have advised all affected customers of the proposal. A distributor that seeks changes to its standby charges, including a change in the methodology on which these rates are based, must provide full documentation supporting its proposal, and confirm that all affected customers have been notified of the proposed change(s).	E7/T1/S1 p. 9
48	If new customer class or changing definition of existing classes, rationale and restatement of revenue requirement from previous cost of service	E7/T1/S1 p. 9
48	If eliminating or combining customer classes, rationale and restatement of revenue requirement from previous cost of service	N/A

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference	Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
<b>Class Revenue Requirements</b>	
49 To support a proposal to rebalance rates, information on the revenue by class that would apply if all rates were changed by a uniform percentage provided. Ratios compared with the ratios that will result from the rates being proposed by the distributor.	E7/T2/S1 p. 2
<b>Revenue to Cost Ratios</b>	
49 & 50 If R:C ratios outside dead band - cost allocation proposal to bring them within the OEB-approved ranges provided. In making any such adjustments, potential mitigation measures addressed if the impact of the adjustments on the rates of any particular class or classes is significant.	E7/T2/S1 p. 2
50 If distributor proposes to continue rebalancing rates after the cost of service test year, the ratios proposed for subsequent year(s) must be provided	E7/T2/S1 p. 2
50 If Cost Allocation Model other than OEB model used - exclude LV, exclude DVA such as smart meters	N/A
<b>EXHIBIT 8 - RATE DESIGN</b>	
50 Monthly fixed charges - 2 decimal places; variable charges - 4 decimal places; if departing from this approach, explanation provided as to why necessary and appropriate	N/A Default approach used
<b>Fixed Variable Proportion</b>	
50 & 51 The following is to be provided in relation to the fixed/variable proportion of proposed rates: -Current F/V for each rate class with supporting info -Proposed F/V for each rate class with explanation for any changes from current proportions -Table comparing current and proposed monthly fixed charges with the floor and ceiling as in cost allocation study Analysis must be net of rate adders, funding adders, and rate riders	E8/T1/S1 p. 1-4
<b>RTSRs</b>	
51 Completed RTSR Model in Excel	Live RTSR Model
51 RTSR information consistent with working capital allowance calculation; explanation for any differences	E8/T2/S1 & E2/T1/S4 p. 1
<b>Retail Service Charges</b>	
51 Distributors should note that the current retail service rates and charges were established on a generic basis and should refer to the most recent rate order for the current approved rates.	E8/T2/S2
<b>Regulatory Charges</b>	
52 If applying for a rate other than the generic rate set by the OEB, distributors must provide justification as to why their specific circumstances would warrant a different rate, in addition to a detailed derivation of their proposed rate	E8/T2/S3
<b>Specific Service Charges</b>	
52 If requesting new specific service charge or a change to the level of an existing charge, description of the purpose of charge, or reason for change to an existing charge; calculations to support charges	E8/T2/S4
52 Identification in the Application Summary all proposed changes that will have an impact on customers, including changes to other rates and charges that may affect a discrete group; identification of specific customers or customer groups impacted by each proposal	E1/T5/S1 p. 20
52 Calculation of charge includes: direct labour, labour rate, burden rate, incidental, other	N/A
53 Identification of any rates and charges in Conditions of Service that do not appear on tariff sheet. Explain nature of costs, provide schedule outlining revenues or capital contributions recovered from these rates from last OEB-approved year to most recent actuals and the revenue or capital contributions forecasted for the bridge and test years. A proposal and explanation as to whether these charges should be included on tariff sheet	N/A
53 Revenue from SSCs corresponds with Operating Revenue evidence	E6/T4/S1, E6/T4/S1/A1&2
<b>Wireline Pole Attachment Charge</b>	
53 Under the new regulation (Part VI.1: O. Reg. 842/21, (Electricity Infrastructure (Part VI.1 of the Act)), OEB is to establish a generic, province-wide pole attachment charge for 2022. The Regulation further requires the OEB to set the charge for 2023 and subsequent years by adjusting the prior year's charge for inflation. The Regulation provides that the annual charge will be established by order without a hearing.	E9/T1/S3 p 2
<b>Low Voltage Service Rates</b>	
If the distributor is fully or partially embedded, information on the following must be provided:	
54 Forecast LV Cost	E8/T2/S6
54 Actual LV Cost for the last three historical years along with bridge and test year forecasts; year-over-year variances and explanations for substantive changes in costs over time up to and including test year forecast	E8/T2/S6
54 Support for forecast LV, e.g. Hydro One Sub-Transmission charges	E8/T2/S6
54 Allocation of forecasted LV cost to customer classes (typically proportional to Tx connection revenue)	E8/T2/S6
54 Proposed LV rates by customer class	E8/T2/S6

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing  
Requirement  
Page # Reference

Evidence Reference,  
Notes  
(Note: if requirement is  
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provide reasons)

<b>Smart Meter Entity Charge</b>		
55	Current OEB-approved SMC charged until the OEB approved any updated SMC	E8/T2/S3
<b>Loss Factors</b>		
55	Proposed SFLF and Total Loss Factor for test year	E8/T3/S1
55	Statement as to whether LDC is embedded including whether fully or partially	E8/T3/S1 p. 1
55	Study of losses if required by previous decision	N/A
55	3-5 years of historical loss factor data - Completed Appendix 2-R	E8/T3/S1 p. 2
55	If proposed distribution loss factor >5% or is showing an increasing trend, explanation for level of losses, details of actions taken to reduce losses in the previous five years, and actions planned to reduce losses going forward	E8/T3/S1 p. 2 E2/T2/S1 p. 13, 15, 17
55	Explanation of SFLF if not standard	N/A
55	Reconciliation between the application and RRR filing	N/A
<b>Tariff of Rates and Charges</b>		
55	Current and proposed Tariff of Rates and Charges - <b>must be filed in Excel format and PDF format</b> Explanation and support of each change in the appropriate section of the application	E8/T4/S1/A1 & Live Excel Model
55	Completed Bill Impacts Model	Live Excel BI Model
56	Explanation of changes to terms and conditions of service if changes affect application of rates and rationale behind those changes	N/A
56	Proposed tariffs must include applicable regulatory charges, and any other generic rates as ordered by the OEB	E8/T4/S1/A1
<b>Revenue Reconciliation</b>		
56	Calculations of revenue per class under current and proposed rates; reconciliation of rate class revenue and other revenue to total revenue requirement (i.e. breakout volumes, rates and revenues by rate component etc.)	E8/T4/S2
56	Completed RRWF - Sheet 13 (table reconciling base revenue requirement against revenues recovered through proposed rates)	E8/T1/S1/A1
<b>Bill Impact Information</b>		
56	Completed Tariff Schedule and Bill Impacts Model. Bill impacts must identify existing rates, proposed changes to rates, and detailed bill impacts (including % change in distribution excluding pass through costs - Sub-Total A, % change in distribution - Sub-Total B, % change in delivery - Sub-Total C, and \$ change in total bill)	Live Excel BI Model & E8/T4/S1
56	Impact of changes resulting from the as-filed application on representative samples of end-users (i.e. volume, % rate change and revenue). Commodity and regulatory charges held constant	Live Excel BI Model
57	Bill impacts provided for typical customers and consumption levels. Must provide residential 750 kWh and GS<50 2,000 kWh. Bill impacts must be provided for a range of consumption levels relevant to the service territory for each class	Live Excel BI Model
57	If applicable, for certain classes where one or more customers have unique consumption and demand patterns, the distributor must show a typical impact and provide an explanation	Live Excel BI Model
<b>Rate Mitigation</b>		
57	Mitigation plan if total bill increase for any customer class is >10% including: specification of class and magnitude of increase, description of mitigation measures, justification for mitigation measure including reasons if no mitigation proposed, other relevant information. The Tariff Schedule and Bill Impacts Model must reflect any mitigation plan proposed.	E8/T4/S3
<b>Rate Harmonization Mitigation Issues</b>		
58	If part of a MAADs transaction, and rate harmonization plan not yet approved by the OEB, a rate harmonization plan must be filed	NA
58	Plan includes a detailed explanation and justification for the implementation plan, and an impact analysis	NA
58	If impact of COS increases and harmonization effects result in total bill increases for any customer class exceeding 10%, discussion of proposed measures to mitigate increases in its mitigation plan, or justification provided as to why mitigation is not required	NA
58	Migration plan that includes fully harmonizing rates that is to be accomplished over more than one year must be supported by a detailed plan for accomplishing this during the subsequent Price Cap IR period	NA
<b>EXHIBIT 9 - DEFERRAL AND VARIANCE ACCOUNTS</b>		
58	Summary table showing all active DVAs not disposed of yet, showing principal and interest/carrying charges, total balance for each account, whether account being proposed for disposition and whether the account is proposed to be continued or discontinued	E9/T1/S1 p3-4, E9/T1/S3 p3-5
58	In a separate section under the summary table: - For any account identified, provide an explanation as to why it is not being proposed for disposition - For any Group 2 account identified, provide an explanation as to why it is being discontinued	E9/T1/S1 p4, E9/T1/S3
58	If applicable, description of DVAs that were used differently than as described in the APH, relevant accounting order or other OEB document	N/A
58	Completed DVA continuity schedule for period from last disposition to present - live Excel format. Continuity schedule must show separate itemization of opening balances, annual adjustments, transactions, dispositions, interest and closing balances for all active DVAs. The opening principal amounts and interest amounts for Group 1 and 2 balances, shown in the DVA Continuity Schedule, must reconcile with the last applicable approved closing balances.	DVA Model & Excel Add-on
59	Explanation if account balances in continuity schedule differs from trial balance reported through RRR and documented in AFS - included in tab Appendix A of DVA schedule. This includes all Account 1508 sub-accounts. A reconciliation of all the Account 1508 sub-accounts to the Account 1508 control account reported in the RRR is to be provided in the DVA continuity schedule	E9/T2/S2 p2-4
59	Statement whether any adjustments made to DVA balances previously approved by OEB on final basis - the OEB expects that no adjustment will be made to any deferral and variance account balances previously approved by the OEB on a final basis. If any adjustments have been made, explanation for the nature and the amount of the adjustment(s), and appropriate supporting documentation, under a section titled "Adjustments to Deferral and Variance Accounts"	E9/T1/S5
59	Confirmation of use of interest rates established by the OEB by month or by quarter for each year; most recently published rate used for future periods	E9/T1/S2



# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference		Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
<i>Disposition of Deferral and Variance Accounts</i>		
59	Refer to DVA Continuity Schedule Instructions for instructions on completing the DVA Continuity Schedule, annual updates and discussions on default treatments and expectations for DVAs	E9/T1/S1/A1
59	Provide confirmation that a distributor is allocating DVAs using an approved allocator. If proposing to allocate a DVA which the OEB has not established an allocator, proposed allocation based on cost driver must be provided with justification; indication of proposed billing determinants, including charge type for recovery purposes and included in cont. schedule	E9/T2/S2 p4-5
60	Propose rate riders that dispose of the balances. If the distributor is proposing an alternative recovery period other than one year, explanation provided	E9/T2/S2 p1, E9/T1/S1/A1
60	Provide support (e.g., explanations, calculations) on how each material Group 2 balance is determined. For utility-specific Group 2 accounts that are not material, provide a brief explanation of the account balance and the relevant accounting order	E9/T1/S3
<i>Disposition of Accounts 1588 and 1589</i>		
60	If a distributor has not implemented OEB's February 21, 2019 accounting guidance, indicate that this is the case	N/A - E9/T2/S3
60	Indication of the year in which Account 1588 and Account 1589 balances were last approved for disposition, and whether the balances were approved on an interim or final basis. If the balances were last disposed on an interim basis, indicate the year in which balances were last disposed on a final basis	E9/T2/S3 p1
60	If requesting final disposition of balances for the first time following implementation of the accounting guidance, confirmation that accounting guidance has been implemented fully effective January 1, 2019	N/A
60 & 61	In order to request for final disposition of historical balances as part of the current application, confirmation that these balances have been considered in the context of the accounting guidance and provide a summary of the review performed. Discussion on the results of the review, any systemic issues noted, and whether any material adjustments to those balances have been recorded. Summary and description of each adjustment made to the historical balances provided	N/A
61	GA Analysis Workform (in live Excel format) for each year that has not previously been approved by the OEB for disposition. If the distributor is adjusting the Account 1589 GA balance that was previously approved on an interim basis, the GA Analysis Workform must be completed from the year after the distributor last received final disposition for Account 1589	Complete
61	As described in Note 5 in the GA Analysis Workform, reconciliation of any discrepancy between the actual and expected balance by quantifying differences (e.g. true-ups between estimated and actual costs and/or revenues). Any remaining unexplained discrepancy between the actual and expected balance that is greater than +/- 1% of the total annual IESO GA charges will be considered material and warrant further investigation.	E9/T2/S3 p1, GA Analysis Workform
61	Completed reasonability test for the balance in Account 1588. The reasonability test is included in the GA Analysis Workform.	E9/T2/S3 p2, GA Analysis Workform
<i>Disposition of Account 1580, Sub-account CBR Class B Variance</i>		
61	Proposed disposition of Account 1580 sub-account CBR Class B in accordance with the CBR Accounting Guidance. Must be disposed over one year. - Account 1580 sub-account CBR Class A is not to be disposed through rates proceedings but rather follow the OEB's accounting guidance - Refer to DVA Continuity Schedule Instructions for further details on the treatment of CBR related sub-accounts	E9/T1/S1, E9/T1/S1/A1
<i>Disposition of Account 1595</i>		
62	Distributors are expected to request disposition of residual balances in Account 1595 Sub-accounts for each vintage year once, on a final basis	Done
62	Explanation for any material residual balances being proposed for disposition, including quantifying significant drivers of the residual balance	E9/T1/S1 p2
<i>Disposition of Retail Service Charges Related Accounts</i>		
62 & 63	If there is a balance in 1518 or 1548, distributor must: - confirm variances are incremental costs of providing retail services - state whether Article 490 of APH has been followed; explanation if not followed	E9/T2/S1 p1
63	If the balances in Account 1518, Account 1548, or Account 1508 Sub-account Retail Service Charges Incremental Revenue are material, the distributor must identify drivers for the balance(s) and provide schedule identifying all revenues and expenses listed by USoA that are incorporated into the variances	N/A - Not Material
63	The OEB established a new variance account for electricity distributors that no longer used the RCVAs. The balance in the account, as well as in Accounts 1518 and 1548, would be disposed to ratepayers in a future rate application, and the account subsequently closed. Distributors that have not yet done so in a COS application may forecast balances up to the end of the incentive rate-setting period and the OEB may consider disposing of the forecast amounts	E9/T2/S2 p3
<i>Disposition of Account 1592, Sub-account CCA Changes</i>		
63 & 64	Calculations for accelerated CCA differences per year, based on actual capital additions. Calculations include: underpreciated capital cost continuity schedules for each year itemized by CCA class, calculated PILs/tax differences, grossed-up PILs/tax differences. other applicable information	E6/T2/S2/A3
64	Confirmation that Account 1592 amounts related to ICM/ACM have been included in the account, if applicable	N/A
64	Reconciliation of these amounts to the amounts presented in Account 1592 sub-account CCA changes in the DVA continuity schedule	E6/T2/S2/A3, E9/T1/S1/A1
64	If a distributor does not have a balance in this sub-account, the distributor must explain why	N/A

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

Filing Requirement Page # Reference	Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
<p><b>64 &amp; 65</b></p> <p><i>Disposition of Account 1509 Impacts Arising from the COVID-19 Emergency</i></p> <p>If requesting disposition of any amounts related to the COVID-19 Account, the following, at a minimum is to be provided:            -Discussion regarding the interactions between the COVID-19 Account and other existing generic or utility-specific accounts, including a determination that there is no double-counting between multiple ratemaking mechanisms            -Calculation showing that the distributor passes the ROE-based means tests, including limitations on recoveries when various ROE thresholds are reached, and that the appropriate recovery rates for each sub-account have been applied            -Supporting calculations for the annual amounts recorded in each of the sub-accounts, including the methodology used to measure incremental costs and savings, as applicable            - Discussion of causation, materiality, prudence of any amounts recorded in the sub-accounts, including all identified savings and cost reductions            -Discussion of whether the distributor would be able to reasonably forecast any further entries in the account, up to the effective date of the new rates, so that the account may be disposed in its entirety in the current proceeding (and whether the distributor would be amenable to such an approach)            -Statement confirming proposed discontinuation of the COVID-19 Account, effective the same date as the new rates. If this is not the case, supporting rationale provided</p>	<p>N/A - Not disposing of 1509 Balances</p>
<p><b>65</b></p> <p><i>Disposition of Account 1508, Sub-account Pole Attachment Revenue Variance</i></p> <p>A table showing the calculation of the account balance, the annual balance broken down customer type, if applicable and:            -the number of poles used in the calculation            -the pole attachment charge incorporated in rates            -the updated charge            May also forecast the balance to the effective date of its new rates</p>	<p>E9/T1/S3 p1-3</p>
<p><b>66</b></p> <p><i>Disposition of Distributor-Specific Accounts</i></p> <p>For any material, distributor-specific accounts requested for disposition (e.g., Account 1508 sub-accounts), supporting evidence showing how the annual balance is derived and relevant accounting order should be provided. For distributor-specific accounts requested for disposition that are not material, provide a brief explanation for the account balance and the relevant accounting order.</p>	<p>E9/T1/S3</p>
<p><b>66 &amp; 67</b></p> <p><i>Establishment of New Deferral and Variance Accounts</i></p> <p>If new DVA - evidence provided which demonstrates that the requested DVA meets the following criteria: causation, materiality, prudence; include draft accounting order with description of the mechanics of the account, provide examples of general journal entries and the proposed account duration</p>	<p>E9/T1/S4</p>
<p><b>67</b></p> <p><i>Lost Revenue Adjustment Mechanism Variance Account</i></p> <p>In preparing claims related to disposition of outstanding LRAMVA balances, distributors may seek to claim savings from Conservation First Framework (CFF) programs, and from programs they delivered through the Local Program Fund that was part of the Interim Framework. Distributors should provide sufficient supporting documentation on project savings to support their claim</p>	<p>E4/T5/S1 &amp; LRAMVA Model</p>
<p><b>68</b></p> <p><i>Disposition of LRAMVA</i></p> <p>Disposition sought of all outstanding LRAMVA balances related to previously established LRAMVA thresholds</p>	<p>E4/T5/S1</p>
<p><b>69</b></p> <p>Current version of LRAMVA Work Form (Excel)</p>	<p>LRAMVA Model</p>
<p>An application for lost revenues should include:</p>	
<p><b>69</b></p> <p>Final Verified Annual Reports if claiming lost revenues from savings from CDM programs delivered in 2017 or earlier</p>	<p>IESO Reports Filed (Excel)</p>
<p><b>69</b></p> <p>Participation and Cost reports and detailed project level savings in Excel format made available by the IESO</p>	<p>IESO Reports Filed (Excel)</p>
<p><b>69</b></p> <p>Other supporting evidence with an explanation and rationale should be provided to justify the eligibility any other savings from a program delivered by a distributor after April 15, 2019</p>	<p>N/A</p>
<p><b>69</b></p> <p>Personal information and commercially sensitive information removed, or if required, filed in accordance with OEB's Rules of Practice and Procedure and Practice Direction on Confidential Filings</p>	<p>Confirmed</p>
<p>An application for lost revenues should also provide:</p>	
<p><b>70</b></p> <p>Statement identifying the year(s) of new lost revenues and prior year savings persistence claimed in the LRAMVA disposition</p>	<p>E4/T5/S1 &amp; LRAMVA Model</p>
<p><b>70</b></p> <p>Statement confirming LRAMVA based on verified savings results supported by the distributors final Verified Annual Reports and Persistence Savings Report (both filed in Excel format)</p>	<p>E4/T5/S1, p. 2</p>
<p><b>70</b></p> <p>Statement indicating that the distributor has relied on the most recent input assumptions available at the time of program evaluation</p>	<p>E4/T5/S1, p. 2</p>
<p><b>70</b></p> <p>Summary table with principal and carrying charges by rate class and resulting rate riders</p>	<p>E4/T5/S1, p. 4</p>
<p><b>70</b></p> <p>Statement confirming recovery period; rationale provided for disposing the balance in the LRAMVA if one or more classes does not generate significant rate riders</p>	<p>E4/T5/S1, p. 4</p>
<p><b>70</b></p> <p>Details related to the approved CDM forecast savings from the last rebasing application</p>	<p>E4/T5/S1, p. 1</p>
<p><b>70</b></p> <p>Statement explaining how rate class allocations for actual CDM savings were determined by class and program for each year</p>	<p>E4/T5/S1, p. 3</p>
<p><b>70</b></p> <p>Statement confirming whether additional documentation was provided in support of projects that were not included in distributors final Verified Annual Reports and Participation and Cost Reports (Tab 8 of LRAMVA Work Form as applicable)</p>	<p>N/A - Only IESO Reports</p>
<p><b>70 &amp; 71</b></p> <p>If not already filed in support of a previous LRAMVA application, provide Participation and Cost Reports and detailed project level savings files made available by the IESO and/or other supporting evidence to support the clearance of energy- and/or demand-related LRAMVA balances where final verified results from the IESO are not available - filed in Excel format</p>	<p>N/A</p>
<p><b>71</b></p> <p>For a distributor's street lighting project(s) which may have been completed in collaboration with local municipalities, the following must be provided: explanation of the methodology to calculate street lighting savings, confirmation whether the street lighting projects received funding from the IESO and the appropriate net-to-gross assumption used to calculate streetlighting savings</p>	<p>N/A</p>

# 2025 Cost of Service Checklist

Northern Ontario Wires Inc.

EB-2024-0046

Date: August 30, 2024

	Filing Requirement Page # Reference	Evidence Reference, Notes (Note: if requirement is not applicable, please provide reasons)
	For the recovery of lost revenues related to demand savings from street light upgrades, distributors should provide the following information:	
71	Explanation of the forecast demand savings from street lights, including assumptions built into the load forecast from the last CoS application	N/A
71	Confirmation that the street light upgrades represent incremental savings attributable to participation in the IESO program, and that any savings not attributable to the IESO program have been removed	N/A
71	Confirmation that the associated energy savings from the applicable IESO program have been removed from the LRAMVA workform so as not to double count savings	N/A
71	Confirmation that the distributor has received reports from the participating municipality that validate the number and types of bulbs replaced or retrofitted through the IESO program	N/A
71	A table, in live Excel format, that shows the monthly breakdown of billed demand over the period of the street light upgrade project, and the detailed calculations of the change in billed demand due to the street light upgrade project (including data on number of bulbs, types of bulb replaced or retrofitted, average demand per bulb)	N/A
	For the recovery of lost revenues related to demand savings from other programs that are not included in the monthly Participation and Cost Reports of the IESO (for example Combined Heat and Power projects), distributors should provide the following information:	
71	The third-party evaluation report that describes the methodology to calculate the demand savings achieved for the program year. In particular, if the proposed methodology is different than the evaluation approaches used by the IESO, an explanation must be provided explaining why the proposed approach is more appropriate	N/A
72	Rationale for net-to-gross assumptions used	N/A
72	Breakdown of billed demand and detailed level calculations in live Excel format	LRAMVA Model
	For program savings up to December 31, 2022 for projects completed after April 15, 2019, a distributor should provide the following:	
72	Related to CFF programs: explanation as to how savings have been estimated based on the available data (i.e., IESO's Participation and Cost Reports) and/or rationale to justify the eligibility of the program savings	N/A
72	Related to programs delivered by a distributor through the Local Program Fund under the Interim CDM Framework: explanation and rationale to justify the eligibility of the additional program savings	N/A
	<b>Continuing Use of the LRAMVA for New CDM Activities</b>	
72	Indication of whether distributor is requesting the continued use of the LRAMVA for one or more activities related to distribution rate-funded CDM activities or LIP activities	N/A
72	If requesting access to, or use of, the LRAMVA for these activities, demonstration of need for the LRAMVA (or similar mechanism), the proposed LRAMVA threshold, how it intends to support the tracking of lost revenues, and the nature of the documentation that it proposes to provide at the time of LRAMVA disposition	N/A
72	Allocation of the CDM savings for both the LRAMVA and the load forecast provided by customer class and for both kWh and, as applicable to a customer class, kW. Document how CDM savings will be tracked and reported in order to account for differences between forecast revenue loss attributable to CDM activity embedded in rates and actual revenue loss due to the impacts of CDM programs	N/A
	<b>Appendix A Cost of Eligible Investments for the Connection of Qualifying Generation Facilities</b>	
Appendix A	If applicable, proposal to divide the costs of eligible investments between the distributor's ratepayers and all Ontario ratepayers per O.Reg. 330/09	N/A
Appendix A	Appendices 2-FA through 2-FC identifying all eligible investments for recovery	N/A
Appendix A	For distributors that are already receiving rate protection as a result of a previous application the new (current) cost of service application should include an update to include the actual costs incurred for the investments as well as a depreciation adjustment to calculate a new capital amount for input into Appendices 2-FA through 2-FC. This would generate a new up-to-date rate protection amount for the test year and beyond, which will be subject to the materiality threshold	N/A