



BY EMAIL AND WEB POSTING

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To: Rate-regulated Electricity Distributors
All Other Interested Stakeholders

Re: Updated Filing Requirements for Electricity Distribution Rate Applications,
Chapter 3

What You Need to Know

- The OEB has issued an updated version of its Chapter 3 of the Filing Requirements for electricity distribution rate applications for 2027 rates, effective immediately.
- Key updates include new sections on Stream 2 local electricity demand-side management (eDSM) programs and Capacity Allocation Model (CAM) funding requests, changes to the Incremental Capital Module materiality threshold calculation, and other incremental administrative updates to reflect recent changes to the Chapter 1 of the Filing Requirements and the OEB's *Rules of Practice and Procedure*.

Today, the Ontario Energy Board (OEB) has issued an updated version of its *Filing Requirements for Electricity Distribution Rate Applications, Chapter 3* (Filing Requirements) to guide and assist distributors in filing their 2027 rate applications. Key updates to the Filing Requirements are highlighted below.

Stream 2 Local Electricity Demand-Side Management Programs

Section 3.2.11 has been added as a new section in the Filing Requirements to provide guidance for funding requests for [Stream 2 local eDSM programs](#) submitted as part of an Incentive Rate-setting Mechanism application.

Additional Updates

- **Section 3.1.2:** This section includes reference to disclosure requirements with respect to the use of Artificial Intelligence which reflect recent updates to the OEB's *Rules of Practice and Procedure*.
- **Section 3.2.6.1:** now refers to the locations of relevant guidance documents regarding Commodity Accounts 1588 and 1589.
- **Section 3.2.6.3:** updated to clarify the rate year for disposition of Account 1595.
- **Sections 3.2.7, 3.2.7.1, and 3.2.7.2** have been modified to reflect distributor progress in disposing of Lost Revenue Adjustment Variance Account balances arising from previous Conservation and Demand Management Frameworks, and to align with updates to the [OEB's Non-Wires Solutions Guidelines](#).
- **Section 3.2.8:** renamed "Income Taxes or Payments in Lieu of Taxes" and updated to reflect information relevant to filing the Incentive Rate-setting Mechanism Model.
- **Section 3.2.12:** includes direction and references for implementing a CAM for the expansion of a distributor's distribution system to serve a qualifying development area.
- **Section 3.3.2.3:** reflects a revision to the calculation of the materiality threshold to use the historical annual actual inflation value for Incremental Capital Modules.
- **Appendix A Executive Summary Table:** updated to include a row for Stream 2 local eDSM Program funding request.

The OEB will post the Incentive Rate-setting Mechanism Model for the 2027 rate year. The Benchmarking Spreadsheet Forecasting Model will be posted in due course. The OEB will publish both on the [2027 Electricity Distribution Rate Applications webpage](#).

Any questions relating to this letter should be directed to the OEB at IndustryRelations@oeb.ca. Please include "2027 Chapter 3 Filing Requirements" in the subject line.

Yours truly,

Damien A. Côté
Chief Commissioner