



**BY EMAIL AND WEBPOSTING**

March 20, 2026

**To: All Licensed and Rate-Regulated Electricity Distributors  
Intervenors in 2026 and 2027 Cost of Service Proceedings  
All Other Interested Stakeholders**

**Re: Issuance of 2027 Workforms and Instructions for:**

- **Deferral and Variance Accounts (DVA) Continuity Schedule**
- **Commodity Accounts Analysis Workform**
- **Payment-in-Lieu of Taxes (PILs) Workform**

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#### **What You Need to Know**

- **The OEB has issued the 2027 versions of the DVA Continuity Schedule, Commodity Accounts Analysis Workform, and PILs Workform for use in 2027 Cost of Service applications.**
- **Distributors filing for the 2027 rate year must use these updated workforms and instructions when preparing their applications.**

Today, the Ontario Energy Board (OEB) is releasing the 2027 workforms and accompanying instructions for the DVA Continuity Schedule, the Commodity Accounts Analysis Workform, and the PILs Workform.

#### **DVA Continuity Schedule**

The continuity schedule and instructions incorporate minor updates, including the addition of new DVAs established in 2025.

#### **Commodity Accounts Analysis Workform**

The workform and instructions include an update and expansion to Note 7 to help electricity distributors identify items that impact the balance in Account 1588 – RSVA Power for the purpose of the reasonability test.

**PILs Workform**

The workform includes minor formula updates and clearer instructions related to Schedule 8 – Capital Cost Allowance.

Any questions regarding these materials should be directed to Tina Li at [Tina.Li@oeb.ca](mailto:Tina.Li@oeb.ca).

Yours truly,

Ritchie Murray  
Acting Registrar