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May 7, 2025

**To: All Licensed and Rate-regulated Electricity Distributors  
Intervenors in all 2024 and 2025 Cost of Service Proceedings for Electricity  
Distributors  
All Other Interested Stakeholders**

**Re: Issuance of Deferral & Variance Accounts (DVA) Continuity Schedule and  
Commodity Accounts Analysis Workform Instructions**

On February 5, 2025, the Ontario Energy Board (OEB) issued [updated versions](#) of the DVA Continuity Schedule and Commodity Accounts Analysis Workform (formerly “GA Analysis Workform”) for 2026 rate applications.

Today, the OEB is issuing instructions for these models.

### **Commodity Accounts Analysis Workform**

These instructions include a new appendix (Appendix B), which provides additional guidance and illustrative examples for reconciling items and principal adjustments applicable to Account 1588 – RSVA Power. A new illustrative example in Appendix A also provides guidance on the potential reconciling items/principal adjustments arising from the two-year limitation on certain settlement adjustments with the Independent Electricity System Operator (IESO)<sup>1</sup>.

### **DVA Continuity Schedule**

These instructions reflect minor updates stemming from the additional appendix in the Commodity Accounts Analysis Workform.

Any questions relating to the DVA Continuity Schedule and Commodity Accounts Analysis Workform instructions should be directed to Tina Li at [Tina.Li@oeb.ca](mailto:Tina.Li@oeb.ca).

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<sup>1</sup> The two-year limitation was introduced by regulation [O. Reg. 153/23: LIMITATION PERIODS \(ontario.ca\)](#)

## Filing Requirements Correction

On December 9, 2024, the OEB issued an updated version of its *Filing Requirements for Electricity Distribution Rate Applications – 2025 Edition for 2026 Rate Applications* (Filing Requirements).

Today, the OEB is issuing a corrected version of the Chapter 2 Filing Requirements for 2026 rates to address a clerical error in which section 2.9.1.8 *Disposition of Account 1508, Sub Account Getting Ontario Connected Act* was missing a heading and the following introductory paragraphs:

The *Getting Ontario Connected Act, 2022*, S.O. 2022, c. 9 - Bill 93 (GOCA) came into force on April 14, 2022. It included amendments to the *Ontario Underground Notification System Act, 2012* imposing a five-business-day deadline for completing standard locate requests and introducing administrative penalties for failing to comply.

On October 31, 2023, the OEB established an industry-wide generic variance account ([EB-2023-0143](#)), to allow all electricity and gas distributors to record incremental costs of locates resulting from the implementation of the GOCA.

An updated version of the cost of service checklist has been issued to reflect changes to page number references as a result of the corrections to the Chapter 2 Filing Requirements.

Any questions relating to the revised Chapter 2 Filing Requirements should be directed to Darryl Seal at [Darryl.Seal@oeb.ca](mailto:Darryl.Seal@oeb.ca) or Donald Lau at [Donald.Lau@oeb.ca](mailto:Donald.Lau@oeb.ca).

Yours truly,

Nancy Marconi  
Registrar