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**BY EMAIL AND RESS**

October 27, 2023

Ms. Nancy Marconi  
Registrar  
Ontario Energy Board  
Suite 2700, 2300 Yonge Street  
P.O. Box 2319  
Toronto, ON M4P 1E4

Dear Ms. Marconi,

**EB-2023-0030 – Hydro One Networks Inc. – Application for 2024 Distribution Rates – Interrogatory Responses**

In accordance with OEB’s Procedural Order No. 1 issued October 3, 2023, please find attached an electronic copy of the responses provided by Hydro One Networks Inc. (Hydro One) to the interrogatory questions posed by Ontario Energy Board (“OEB”) Staff and CME.

The interrogatory responses have been assigned Exhibit I and are addressed in the following Exhibit order:

Exhibit	Tab	Intervenor
I	1	OEB Staff
I	2	Canadian Manufacturers and Exporters

As I am away between October 27<sup>th</sup> and November 10<sup>th</sup> inclusive, I kindly request that all matters pertaining to this Application be directed to Kathleen Burke ([Kathleen.Burke@HydroOne.com](mailto:Kathleen.Burke@HydroOne.com)) or Raman Dhillon ([Raman.Dhillon@HydroOne.com](mailto:Raman.Dhillon@HydroOne.com)) during my absence.

An electronic copy of these responses has been submitted using the Board’s Regulatory Electronic Submission System.

Sincerely,

Elise Andrey

cc. Kathleen Burke  
Raman Dhillon

## OEB STAFF INTERROGATORY - 01

**Reference:**

Updated Custom Spreadsheets

**Interrogatory:**

Upon completing all interrogatories from OEB staff and intervenors, please file an updated set of spreadsheets that reflects the interrogatory responses. Also, provide any applicable updated custom spreadsheets with any corrections or adjustments that Hydro One wishes to make to the pre-filed spreadsheets. Please include documentation of the updates, such as a reference to an interrogatory response or an explanatory note.

**Response:**

The updated spreadsheets are provided as follows:

Attachment	Original Reference	Spreadsheet	Interrogatory References
1	A-04-01-01	Hydro One Consolidated DVA Continuity Schedule	Staff 17
2	A-04-01-03	Hydro One Distribution DVA Continuity Schedule	Staff 17
3	A-04-01-04	GA Analysis Work Form	Staff 10
4	A-04-01-06	2024 Sub-Transmission Rates	Staff 4
5	A-04-01-07	2024 Retail Transmission Service Rates	Staff 4
6	A-04-01-09	Group 1 DVA Rate Rider Derivation	Staff 17
7	A-04-01-10	Rate Rider Derivation for Account 1595	Staff 17
8	A-04-01-11	2024 Bill Impacts	Staff 4
9	A-04-01-12	2024 Proposed Tariff of Rates and Charges Schedule	Staff 4
10	Not Applicable	Account 1595 (2019)	Staff 15
11	EB-2023-0059, Attachment 3	Orillia RZ IRM Rate Generator Model	To be filed in EB-2023-0059 proceeding, Staff Interrogatory 13
12	EB-2023-0059, Attachment 4	Peterborough RZ IRM Rate Generator Model	To be filed in EB-2023-0059 proceeding, Staff Interrogatory 13

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## OEB STAFF INTERROGATORY - 02

### Reference:

Custom Revenue Cap Index (RCI) Adjustment

1. Exhibit A-4-1, Table 2 – 2024 Capital Factor, Page 3 of 26
2. Exhibit A-4-1, Table 3 – 2024 Custom RCI by Component (%), Footnote 1, Page 4 of 26
3. EB-2021-0110 *Decision on Settlement Proposal and Order on Rates, Revenue Requirement and Charge Determinants*, November 29, 2022 (JRAP Decision), Table 18 – Summary of Revenue Requirement Components for Hydro One Distribution (\$M), page 7 of 11

Hydro One's Custom RCI is expressed as  $RCI = I - X + C$ , where "I" is the Inflation Factor based on the OEB's two-factor input price index adopted for electricity transmitters and distributors, "X" is the Productivity Factor equal to the sum of Hydro One's custom Industry Total Factor Productivity measure and its custom Stretch Factor, and "C" is Hydro One's Custom Capital Factor, which is designed to recover incremental revenue each test year to support Hydro One's proposed system plans, but reduced by a Supplemental Stretch Factor on capital<sup>1</sup>

At the first reference above, "X" is stated as the Productivity Factor, which includes a Stretch Factor.

In the table at the third reference, the JRAP Decision, the Productivity Factor on Capital (Line 9) is shown as (0.45%+0.20%), with 0.45% being the Productivity Factor and 0.20% being the Stretch Factor.

In footnote 3 at the first reference, the Productivity Factor appears to be shown as 0.45%.

At the second reference, it is stated with respect to the Custom Capital Factor that it:

Includes an approved supplemental stretch on capital of 0.20% as per Decision and Order, EB-2021-0110, November 29, 2022, Schedule A. The supplemental stretch on capital is included in the 2024 approved Total Capital Related Revenue Requirement as per Decision and Order, EB-2021-0110, November 29, 2022, Schedule A, Table 18, line 9.

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<sup>1</sup> JRAP Decision, EB-2021-0110, Page 246 of 637.

1 **Interrogatory:**

2 a) In the context of the above observations, please confirm that the calculation of the  
3 Capital Factor in the current application is the same as that undertaken in the JRAP  
4 Decision and that the Supplemental Stretch Factor 0.20% has been included in the  
5 Capital Factor calculation, or if there are any differences, please explain.

6  
7 b) Please provide a modified version of “Table 18 – Summary of Revenue Requirement  
8 Components for Hydro One Distribution (\$M)”, included in the JRAP Decision (Filed:  
9 2022-11-16 EB-2021-0110 Settlement Proposal Page 7 of 11) incorporating an  
10 additional column for the 2024 Update calculation shown in Table 2 of the current  
11 application. Please provide the same level of detail for the 2024 Update calculations  
12 as is provided in the existing columns of this table and include all necessary  
13 explanations of the underlying calculations.

14  
15 **Response:**

16 a) Confirmed.

17  
18 b) Please see modified version of “Table 18 – Summary of Revenue Requirement  
19 Components for Hydro One Distribution (\$M)”:

1 **Table 18 (Modified) – Summary of Revenue Requirement Components for**  
2 **Hydro One Distribution (\$M)**

Line	Calculation	2023	2024	2024 Update	2025	2026	2027	
1	Rate Base	9,460.0	9,979.0	9,979.0	10,572.5	11,152.6	11,655.7	
2	Return on Debt	241.6	254.9	254.9	270.1	284.9	297.7	
3	Return on Equity	354.2	373.6	373.6	395.8	417.6	436.4	
4	Depreciation	461.4	481.3	481.3	514.7	545.9	578.6	
5	Income Taxes	53.7	74.0	74.0	63.1	80.4	89.2	
6	<b>Total Capital Related Revenue Requirement</b>	<b>1,111.0</b>	<b>1,183.8</b>	<b>1,183.8</b>	<b>1,243.7</b>	<b>1,328.7</b>	<b>1,401.9</b>	
7	Less Working Capital Related Revenue Requirement		19.2	19.2	19.3	19.4	19.5	
8	<b>Total Capital Related Revenue Requirement (excluding working capital)</b>	<b>1,111.0</b>	<b>1,164.5</b>	<b>1,164.5</b>	<b>1,224.4</b>	<b>1,309.3</b>	<b>1,382.3</b>	
9	Less Productivity Factor on Capital (0.45%+0.20%)		(7.6)	(7.6)	(8.0)	(8.5)	(9.0)	
10	Less Prior Year Productivity Factor on Capital				(7.6)	(15.5)	(24.0)	
11	Less Removing Working Capital from Capital Factor		0.5	0.5	1.0	1.6	2.2	
12	<b>Total Capital Related Revenue Requirement (including working capital adjustment and productivity adjustment)</b>	<i>A</i>	<b>1,111.0</b>	<b>1,176.7</b>	<b>1,176.7</b>	<b>1,229.3</b>	<b>1,306.3</b>	<b>1,371.0</b>
13	OM&A	<i>B</i>	616.3	636.3	643.1 <sup>[1]</sup>	657.0	678.3	700.4
14	<b>Total Revenue Requirement</b>	<i>D = A + B</i>	<b>1,727.2</b>	<b>1,813.0</b>	<b>1,819.8</b> <sup>[2]</sup>	<b>1,886.3</b>	<b>1,984.6</b>	<b>2,071.4</b>
15	Increase in Capital Related Revenue Requirement	$\begin{aligned} E \\ = A_{2024} \\ - A_{2023} \end{aligned}$		65.7	65.7	52.6	77.0	64.8
16	Increase in Capital Related Revenue Requirement as a percentage of Previous Year Total Revenue Requirement	$F = E / D_{2023}$		3.81%	3.81%	2.90%	4.08%	3.26%
17	Less Capital Related Revenue Requirement in I-X	$\begin{aligned} G \\ = \frac{A_{2023}}{D_{2023}} \\ \times (I - X) \end{aligned}$		2.09%	2.80% <sup>[3]</sup>	2.11%	2.12%	2.14%
18	<b>Capital Factor</b>	<i>C = F - G</i>		<b>1.72%</b>	<b>1.01%</b>	<b>0.79%</b>	<b>1.96%</b>	<b>1.12%</b>

Notes

[1] 2024 OM&A = 2023 OM&A \* [1+(I-X)]

[2] Aligns with 2024 Total Revenue Requirement (EB-2023-0030) based on the 2024 RCI factor

[3] The percent increase equals Previous Year's Capital Related Revenue Requirement multiplied by I-X; and divided by Previous Year's Total Revenue Requirement, as follows:

$$G = \frac{\$1,111.0M}{\$1,727.2M} \times (4.8\% - 0.45\%)$$

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1 **OEB STAFF INTERROGATORY - 03**

2  
3 **Reference:**

- 4 1. Exhibit A-4-1, Table 2 – 2024 Capital Factor, Page 3 of 26  
5 2. JRAP Decision, Schedule A, Table 18 – Summary of Revenue Requirement  
6 Components for Hydro One Distribution (\$M), page 7 of 11  
7

8 In the first reference, Hydro One in Table 2 has used \$1,176.7M for the 2024 Total Capital  
9 Related Revenue Requirement (**excluding** working capital and productivity), however,  
10 this figure appears to correspond to the 2024 Total Capital Related Revenue Requirement  
11 (**including** working capital and productivity) figure from the second reference.  
12

13 **Interrogatory:**

- 14 a) Please confirm the accuracy of the 2024 Capital Related Revenue Requirement  
15 (excluding working capital and productivity) figure used in Table 2 and update the  
16 Capital Factor, if necessary.  
17

18 **Response:**

- 19 a) The 2024 Capital Related Revenue Requirement used in Table 2 of Exhibit A-04-01 is  
20 confirmed to be accurate. The \$1,176.7M in Table 2 (reference 1 above) for the 2024  
21 Total Capital Related Revenue Requirement is aligned to the \$1,176.7M in Table 18  
22 (reference 2 above) and reflects the **adjustments** for both productivity factor and  
23 working capital. Table 2 of Exhibit A-04-01 (reference 1) and Table 18, line 12 of the  
24 JRAP Decision (reference 2 above) both represent the “Total Capital Related Revenue  
25 Requirement (including working capital **adjustment** and productivity factor  
26 **adjustment**)”.  
27

28 For clarity, the description column of Table 2 of Exhibit A-04-01 of this Application  
29 (reference 1 above) has been updated as follows:



1

**Table 2 - 2024 Capital Factor (\$M)**

	Calculation	2023	2024
Total Capital Related Revenue Requirement (including working capital adjustment and productivity adjustment)	<i>A</i>	1,111.0	1,176.7
OM&A	<i>B</i>	616.3	643.1 <sup>[1]</sup>
Total Revenue Requirement	$D = A + B$	1,727.2	1,819.8 <sup>[2]</sup>
Increase in Capital Related Revenue Requirement	$E = A_{2024} - A_{2023}$		65.7
Increase in Capital Related Revenue Requirement relative to Previous Year's Total Revenue Requirement	$F = E / D_{2023}$		3.81%
Less Capital Related Revenue Requirement in I-X	$G = \frac{A_{2023}}{D_{2023}} \times (I - X)$		2.80% <sup>[3]</sup>
<b>Capital Factor (C)</b>	$C = F - G$		<b>1.01%</b>

[1] 2024 OM&A = 2023 OM&A \* [1+(I-X)]

[2] Aligns with 2024 Total Revenue Requirement (EB-2023-0030) based on the 2024 RCI factor

[3] The percent increase equals Previous Year's Capital Related Revenue Requirement multiplied by I-X; and divided by Previous Year's Total Revenue Requirement, as follows:

$$G = \frac{\$1,111.0M}{\$1,727.2M} \times (4.8\% - 0.45\%)$$

**OEB STAFF INTERROGATORY - 04**

**Reference:**

Sub Transmission Rates (ST rates) and Retail Service Transmission Rates (RTSRs) Exhibit A-4-1, Page 19 of 26 and Attachment 6 and 7

On September 28, 2023, the OEB issued a letter regarding 2024 Preliminary Uniform Transmission Rates (UTRs) and Hydro One’s 2024 proposed ST rates.<sup>1</sup> The OEB determined to use of preliminary UTRs to calculate 2024 RTSRs to improve regulatory efficiency, allowing for this data to feed into the rate applications including annual updates for electricity distributors on a timelier basis. The OEB also directed distributors to update their 2024 application with Hydro One’s proposed host RTSRs.

As stated by Hydro One, it will update and submit the revised 2024 RTSRs, ST rates and corresponding bill impacts once the 2024 UTRs are issued by the OEB, as well as an updated proposed 2024 tariff of rates and schedule.

OEB staff has updated Hydro One’s Attachment 7 of its pre-filed evidence with the preliminary UTRs as follows:

UTR	Proceeding	Network \$/kW	Line Connection \$/kW	Transformation Connection \$/kW
2024 Jan 1 Preliminary UTR	EB-2023-0222	\$5.76	\$0.95	\$3.21

**Interrogatory:**

- a) Please submit a revised Attachment 7 using the 2024 preliminary UTRs, and ST rate calculations (Attachment 6) and the corresponding bill impacts and updated proposed 2024 tariff schedule.
- b) Attachment 7 spreadsheet cell B16 states “IESO Bill”. Please confirm that the figures in this row of the spreadsheet are the current 2023 UTRs applied to 2024 Forecast Transmission Charge Determinants. If not, please provide a description of how these figures are calculated.

<sup>1</sup> EB-2023-0222, OEB Letter 2024 Preliminary UTR and Hydro One ST Rates, September 28, 2023.

1 c) Please provide the percentage allocation of the 2024 Forecast Transmission charges  
2 that have been allocated to the ST rate class and the non-ST rate classes.

3

4 d) Please confirm that the RTSRs shown for the demand billed customers are to be  
5 adjusted by the total loss factor, as approved by the OEB, and applied to non-loss  
6 adjusted charge determinants.

7

8 **Response:**

9 a) Please refer to the response to Staff Interrogatory 1 for the updated RTSR derivation,  
10 ST rates derivation, proposed tariff schedules, and bill impacts.

11

12 b) The figures shown in Row 16 of Attachment 7 were calculated by applying the current  
13 2023 UTRs to 2023 (rebasement year) Forecast Transmission Charge Determinants. This  
14 approach was previously approved by the OEB in the Hydro One's 2020-2022 Annual  
15 Rates Update applications.<sup>2</sup>

16

17 c) The percentage share of forecast 2024 transmission charges allocated to the ST and  
18 non-ST rate classes is 40% and 60%, respectively.

19

20 d) Confirmed.

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<sup>2</sup> Exhibit 3.0 as filed in: 1) 2020 Annual Update – EB-2019-0043  
2) 2021 Annual Update – EB-2020-0030  
3) 2022 Annual Update – EB-2021-0032

1 **OEB STAFF INTERROGATORY - 05**

2  
3 **Reference:**

4 Bill Impacts

5 Exhibit A-4-1, Page 22 of 26

6  
7 Hydro One noted that as per the JRAP Decision it will continue to apply mitigation credit  
8 to the affected acquired unmetered customers to limit their bill impacts to no more than  
9 10%.

10  
11 **Interrogatory:**

12 a) Please confirm that as a result of Hydro One's proposed 2024 distribution rates, that  
13 total bill impacts do not exceed the 10% threshold for any unmetered load customers  
14 of the acquired utilities.

15  
16 b) Please provide an estimate number of affected customers with a total bill impact  
17 greater than 10%, based on the 2024 proposed rates and charges.

18  
19 **Response:**

20 a) The total bill impact exceeds the 10% threshold for approximately 230 unmetered load  
21 customers (including USL, Street Lights, and Sentinel Lights) of the acquired service  
22 areas of Norfolk, Haldimand, and Woodstock. As stated in Exhibit A-4-1, Section 4.5,  
23 Hydro One will continue to apply a mitigation credit to these customers to limit their  
24 total bill impact to no more than 10%.

25  
26 b) Please see response to part a) above.

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## OEB STAFF INTERROGATORY - 06

### **Reference:**

Deferral and Variance Accounts (DVA)

1. EB-2020-0030, Hydro One Distribution, 2021 Custom IR Update, Decision and Rate Order, December 17, 2020, Revised: February 18, 2021, Page 17 & 18
2. EB-2023-0030, Exhibit A, Tab 4, Schedule 1, Page 13 of 26, August 17, 2023
3. EB-2023-0030, EB-2023-0059, Responses to OEB Staff Questions, Q7, August 29, 2023

In Hydro One's 2021 Custom IR Update decision, the OEB made the following findings:

...The OEB accepts Hydro One's proposal to adopt the new Accounting Guidance in a modified manner until the OEB otherwise directs Hydro One. The OEB notes Hydro One's commitment to bring errors identified after disposing of the DVA balances on a final basis, if any, to the OEB's attention (including any balances allocated to the Acquired rate zones). The OEB further notes that any revisions proposed by Hydro One may be subject to the OEB's October 31, 2019 letter regarding Adjustments to Correct for Errors in Electricity "Pass-Through" Variance Accounts After Disposition. [emphasis added]

In the current application, Hydro One stated that it reviewed all related data and processes and ensured alignment with the Accounting Guidance as of January 1, 2021.

On August 28, 2023 questions to Hydro One, OEB staff inquired about Hydro One's review of historical balances in the context of the Accounting Guidance, as well as other matters. In its August 29, 2023 response, Hydro One did not specifically answer OEB staff's questions. OEB staff notes Hydro One's stated viewpoint that "since the accounting guidance was applied on a prospective basis [beginning January 1, 2021], the historical balances approved on a final basis prior to 2021 were not impacted."

OEB staff respectfully requests that Hydro One answer its questions below, given that Hydro One committed in its 2021 Custom IR Update proceeding to bring forward to the OEB errors identified after disposing of the DVA balances on a final basis.

### **Interrogatory:**

- a) Please confirm that Hydro One's view is that since the Accounting Guidance was applied on a prospective basis (beginning January 1, 2021), the historical balances approved on a final basis prior to 2021 were not impacted. If this is not the case, please explain.

- 1 b) Please explain how Hydro One fulfills the OEB's directive in its 2021 Custom IR  
2 decision of "The OEB notes Hydro One's commitment to bring errors identified after  
3 disposing of the DVA balances on a final basis, if any, to the OEB's attention", if Hydro  
4 One's view is to apply the Accounting Guidance on a prospective basis.  
5  
6 c) Please elaborate what type of review Hydro One performed, as per Hydro One's  
7 statement that "it reviewed all related data and processes and ensured alignment with  
8 the Accounting Guidance as of January 1, 2021", also including the review done on  
9 balances prior to January 1, 2021.  
10  
11 d) Please confirm that this review was done for all three rate zones (Hydro One  
12 Distribution, Hydro One Orillia, and Hydro One Peterborough). If this is not the case,  
13 please explain.  
14  
15 e) Upon adopting the new Accounting Guidance in a modified manner, please describe  
16 which historical balances have been considered in the context of the Accounting  
17 Guidance.  
18  
19 f) Please provide a summary of the review performed, discuss the results of Hydro One's  
20 review, whether any systemic issues were noted, and whether any material  
21 adjustments to the account balances have been recorded.  
22  
23 g) Please provide a summary and description of each adjustment made to the balances.  
24  
25 h) If Hydro One is not able to perform this exercise, please clearly explain why that is the  
26 case, and how the application of the Accounting Guidance to historical balances is not  
27 a practical exercise Hydro One can undertake.  
28

29 **Response:**

- 30 a) Confirmed.  
31  
32 b) As noted in part a) above, Hydro One confirms that there were no errors identified in  
33 relation to the previously approved and disposed balances as a result of the  
34 reclassifications between Accounts 1588 and 1589 as stated in the current  
35 Application,<sup>1</sup> including the DVA balances disposed on a final basis in the 2021 Custom  
36 IR proceeding (EB-2020-0030) and the DVA balances disposed on a final basis in the  
37 2023-2027 Custom IR Application (EB-2021-0110). As such, Hydro One has not  
38 identified any errors to report to the OEB in regards to changes to its DVA balances  
39 that were disposed on a final basis.

---

<sup>1</sup> Application Summary, EB-2023-0030, Section 3.4.

1 c) Hydro One reviewed all related data and processes to ensure alignment with the  
2 Accounting Guidance as of January 1, 2021, including:

- 3
- 4 • a detailed transaction-level review of all the customer billing including embedded
  - 5 local distribution company (eLDC) and revenue general ledger (GL) recordings;
  - 6 • a detailed transaction-level review of IESO invoice settlements for Hydro One
  - 7 Distribution including the eLDC components;
  - 8 • an assessment of the monthly/quarterly/yearly review and control processes to
  - 9 align with the Accounting Guidance; and
  - 10 • a validation exercise to ensure that all billing system generated reports used for
  - 11 the IESO Regulated Price Plan (RPP) settlement calculation are aligned with the
  - 12 Accounting Guidance.

13  
14 No further review was performed for pre-2021 balances, for the following reasons:

- 15 • the pre-2021 RPP settlement methodology was audited by the OEB and
- 16 determined to result in reasonable balances that were disposed on a final basis;<sup>2</sup>
- 17 • pre-2021 balances underwent thorough monthly reviews and adhered to Hydro
- 18 One's control processes; and
- 19 • Hydro One did not identify any systemic errors from the past transactions.

20  
21 d) Confirmed, a review was performed on a consolidated basis which included all three  
22 rate zones.

23  
24 e) Upon adopting the new Accounting Guidance in a modified manner, no historical  
25 balances for the pre-2021 period have been considered in the context of the  
26 Accounting Guidance. In its Decision for 2021 rates in EB-2020-0030, the OEB had  
27 agreed that it was appropriate for Hydro One to implement the Accounting Guidance  
28 prospectively.<sup>3</sup>

29  
30 f) Please see response to part c) for a summary of the reviews and internal controls  
31 performed to date.

32  
33 For the account balances disposed on a final basis as of December 31, 2020, Hydro  
34 One has not identified any systemic errors.

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<sup>2</sup> "Inspection of the Compliance of the RPP Settlement Process and Assessment of the DVA Allocation Methodology for the Acquired Utilities in 2015 and 2016", March 4, 2019; and Decision and Rate Order, EB-2020-0030, December 17, 2020, revised February 18, 2021, pp. 20-21

<sup>3</sup> Decision and Rate Order, EB-2020-0030, December 17, 2020, revised February 18, 2021, p. 17



- 1 In early 2023, Hydro One identified a systemic issue with the eLDCs' settlement  
2 process for the post-January 1, 2021 period. To address this issue, Hydro One  
3 performed reclassification adjustments to the 2021 and 2022 principal balances as  
4 described in Exhibit A-04-01, Section 3.4.2 of this Application and Staff Interrogatory  
5 7.
- 6
- 7 g) Please refer to Staff Interrogatory 7 for more details on the proposed principal  
8 adjustments associated with eLDC settlement errors for the post January 1, 2021  
9 period.
- 10
- 11 h) Not applicable. As noted in response to part e) above, the OEB audited Hydro One's  
12 methodology at the time. In its EB-2020-0030 Decision, the OEB agreed that it was  
13 appropriate for Hydro One to implement the Accounting Guidance prospectively as of  
14 January 1, 2021, as the changes to the current IT framework (to implement the new  
15 Accounting Guidance) could be costly and can only be applied on a prospective basis.<sup>4</sup>

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<sup>4</sup> Ibid

**OEB STAFF INTERROGATORY - 07**

**Reference:**

1. Exhibit A-4-1, Table 8, Page 13 of 26, August 17, 2023
2. EB-2023-0030 and EB-2023-0059 - Hydro One Responses to OEB Staff Questions, Question #6, August 29, 2023
3. EB-2023-0030 and EB-2023-0059 - Response to OEB Staff Q7 – Excel Illustrative Example, August 29, 2023

In Table 8 of its pre-filed evidence, as per Reference 1 and as shown below, Hydro One submitted that the following adjustments should be made for both principal and interest relating to Accounts 1588 and 1589:

**Table 8 - Reclassification Adjustments for  
 Hydro One Distribution's Embedded Distributors (\$M)**

	Principal	Interest	Total
<b>2021</b>			
<b>Account 1588 – RSVA Power</b>	24,748,877	67,875	24,816,752
<b>Account 1589 – RSVA GA</b>	(24,748,877)	(67,875)	(24,816,752)
<b>2022</b>			
<b>Account 1588 – RSVA Power</b>	20,162,335	756,256	20,918,591
<b>Account 1589 RSVA GA</b>	(20,162,335)	(756,256)	(20,918,591)

In its August 29, 2023 response to OEB staff question #6, Hydro One stated that the invoices issued by Hydro One Distribution to its embedded distributors were correct.

In its August 29, 2023, response to OEB staff question #7, Hydro One provided an Excel spreadsheet example that shows how it settles with the Independent Electricity System Operator (IESO), bills its embedded distributors, and records Retail Settlement Variance Account (RSVA) balances.

**Interrogatory:**

- a) Please explain whether the Regulated Price Plan (RPP) portion and non-RPP portion of IESO Global Adjustment (GA) Charge Type (CT) 148 is being split correctly between Account 1588 and Account 1589, respectively. If this is not the case, please explain.

- 1 b) Please explain the accounting for the IESO invoice on the expense side. Please  
2 explain whether the credit RPP portion of IESO CT 142 related to GA recorded in  
3 Account 1588 offsets the debit RPP portion of IESO GA CT 148 also recorded in  
4 Account 1588. If this is not the case, please explain.  
5
- 6 c) Please explain the accounting for the embedded distributor invoice on the revenue  
7 side and whether it reverses that described in part b) of this interrogatory. Please  
8 explain whether the debit RPP portion of IESO CT 142 related to GA recorded in  
9 Account 1588 offsets the credit RPP portion of IESO GA CT 148 also recorded in  
10 Account 1588. If this is not the case, please explain.  
11
- 12 d) Please confirm that the issues identified by Hydro One in the current proceeding relate  
13 to the following:  
14
- 15 i. For accounting for the IESO invoice on the expense side, Hydro One previously  
16 recorded in its general ledger the credit RPP portion of IESO CT 142 related to GA  
17 (as per part b) of this interrogatory) as a credit to Account 1589, instead of Account  
18 1588. If this is not the case, please explain.  
19
- 20 ii. For accounting for the embedded distributor invoice on the revenue side, Hydro  
21 One previously recorded in its general ledger the debit RPP portion of IESO CT  
22 142 related to GA (as per part c) of this interrogatory) as a debit to Account 1589,  
23 instead of Account 1588. If this is not the case, please explain.  
24
- 25 e) Please confirm whether the adjustments noted in Table 8 of Reference 1 (as shown in  
26 this interrogatory preamble) relate only to the impacts described in part c) and part d)  
27 ii) of this interrogatory (i.e., on the revenue side only), or explain in more detail what  
28 these adjustments relate to.  
29
- 30 f) If confirmation is provided to part e) of this interrogatory, please quantify and explain  
31 why Hydro One is proposing to only adjust for the impacts described in part c) and part  
32 d) ii) of this interrogatory (i.e., on the revenue side), when it appears that Hydro One  
33 also recorded the IESO invoice incorrectly in its general ledger (i.e., on the expense  
34 side, as described in part b) and part d) i) of this interrogatory). Please refer to cells  
35 Q13 and R13 of the Excel spreadsheet filed by Hydro One on August 29, 2023.  
36
- 37 g) If confirmation is not provided to part e) of this interrogatory is not the case, please  
38 quantify and explain any other impacts.

- 1 h) Please quantify the impacts on the annual balances (covering 1) prior to 2021 and 2)  
2 2021 and later) for the issues noted in part d) i) and d) ii) of this interrogatory and  
3 propose further adjustments to the Accounts 1588 and 1589 balances.  
4
- 5 i) Please explain whether the invoices issued by the IESO to Hydro One (including the  
6 RPP settlements) were incorrect, or whether it was Hydro One's accounting for the  
7 IESO invoices in its general ledger that was incorrect. If either of these items were  
8 incorrect, please explain the ramifications for Hydro One, its embedded distributors,  
9 and/or any other customers.  
10
- 11 j) If there are any other IESO settlement or customer invoice issues that impact the  
12 Hydro One Distribution Rate Zone (RZ), Orillia RZ, or the Peterborough RZ, please  
13 explain.  
14

15 **Response:**

- 16 a) As per the OEB's Accounting Guidance, the RPP portion and non-RPP portion of IESO  
17 GA charge type 148 is correctly split between Account 1588 and 1589 based on  
18 estimated accrued RPP vs. Non-RPP customer retail loss adjusted consumptions.  
19
- 20 b) The credit RPP portion of IESO CT 142 related to GA recorded in Account 1588 offsets  
21 the debit RPP portion of IESO GA CT 148, which are both recorded into Account 1588  
22 starting January 1, 2021.  
23
- 24 c) In early 2023, Hydro One identified that the debit RPP portion of IESO CT 142 related  
25 to GA (for embedded distributors only) was incorrectly recorded in Account 1589 in  
26 2021 and 2022. This error was corrected on the revenue side going back to January  
27 1, 2021, such that it reverses the credit RPP portion of IESO CT 142 related to GA on  
28 the expense side. After the correction, the debit RPP portion of IESO CT 142 related  
29 to GA invoiced to embedded distributors is correctly recorded to Account 1588, which  
30 offsets the credit RPP portion of IESO GA CT 148 also recorded in Account 1588.  
31
- 32 d)
- 33 i. Not confirmed. To account for the IESO invoice on the expense side, Hydro One  
34 has been correctly recording in its general ledger the credit RPP portion of IESO  
35 CT 142 related to GA as a credit to Account 1588. There were no errors on the  
36 expense side.
- 37 ii. Confirmed.  
38
- 39 e) Confirmed.

1 f) As discussed in part d) ii. above, Hydro One recorded the IESO invoice correctly in its  
2 general ledger on the expense side. It adjusted the impacts on the revenue side in  
3 order to reclassify the embedded distributors' RPP declaration amounts related to the  
4 GA portion to commodity revenue.

5  
6 In the Excel spreadsheet filed by Hydro One on August 29, 2023, rows 10 to 15  
7 (including cells Q13 and R13) provide an illustration of the accounting process Hydro  
8 One followed before adopting the OEB's Accounting Guidance beginning January 1,  
9 2021. Rows 24 to 35 provide an overview of Hydro One's actual implementation of the  
10 Accounting Guidance and the reclassification adjustments related to the revenue side.

11  
12 g) Not applicable.

13  
14 h) The impacts on the annual balances covering the post 2021 period are confirmed in  
15 Table 8 of Exhibit A-04-01. Prior to 2021, there were no errors or impacts affecting the  
16 annual balances.

17  
18 i) The invoices issued by the IESO to Hydro One and Hydro One's accounting for the  
19 IESO invoices in its general ledger were both correct.

20  
21 j) Not applicable.

## OEB STAFF INTERROGATORY - 08

### Reference:

1. EB-2023-0030 and EB-2023-0059, Hydro One **Consolidated** 2024 Custom IR Models, DVA Continuity Schedule, August 17, 2023
2. EB-2023-0030, Hydro One **Distribution** 2024 Custom IR Update, DVA Continuity Schedule, August 17, 2023
3. EB-2023-0059, **Orillia RZ and Peterborough** 2024 IRM Rate Generator Models, Tab 3, Continuity Schedule, August 17, 2023
4. EB-2023-0030 and EB-2023-0059, Allocation of Group 1 DVAs, HONI\_Dx\_Annual Update\_A-04-01-02\_**Allocation** of Group 1 RSVA Balances\_20230817, August 17, 2023

OEB staff notes that the December 31, 2020 Group 1 DVA balances that were approved on a final basis in Hydro One Distribution's 2023 Custom IR proceeding were carried forward as the opening January 1, 2021 Group 1 DVA balances in the Hydro One Consolidated 2024 Custom IR models. These balances were carried forward rather than the sum of the December 31, 2020 Group 1 DVA balances that were approved in the Hydro One Distribution 2023 Custom IR DVA Continuity Schedule, the Orillia RZ 2023 IRM Rate Generator Model, and the Peterborough 2023 IRM Rate Generator Model.

OEB staff also notes that certain cells in the in the Hydro One Consolidated 2024 Custom IR models do not equal the sum of those in the showing in the Hydro One Distribution 2024 Custom IR Rate Generator Model, the Orillia RZ 2024 IRM Rate Generator Model, and the Peterborough 2024 IRM Rate Generator Model.

Furthermore, OEB staff notes that some of the Group 1 DVA balance reconciliations at A-4-1-2 (Reference 4) do not match the underlying rate generator models.

### Interrogatory:

- a) Other than Account 1595 (2015) and Account 1595 (2017), please explain why the December 31, 2020 Group 1 DVA balances that were approved on a final basis in Hydro One Distribution's 2023 Custom IR proceeding were carried forward as the opening January 1, 2021 Group 1 DVA balances in the Hydro One Consolidated 2024 Custom IR models. These balances were carried forward rather than the sum of the December 31, 2020 Group 1 DVA balances that were approved in the Hydro One Distribution 2023 Custom IR DVA Continuity Schedule, the Orillia RZ 2023 IRM Rate Generator Model, and the Peterborough 2023 IRM Rate Generator Model.

1 Please update the evidence as required.

2

3 b) Please explain why certain cells in the in the Hydro One Consolidated 2024 Custom  
 4 IR models do not equal the sum of those in the showing in the Hydro One Distribution  
 5 2024 Custom IR Update Rate Generator Model, the Orillia RZ 2024 IRM Rate  
 6 Generator Model, and the Peterborough 2024 IRM Rate Generator Model.

7

8 For example, for Account 1586 Transactions Debit / (Credit) during 2021, there is a  
 9 difference of approximately \$0.8 million.

10

**OEB Staff Table 1 – Differences in Account 1586 Balances**

11  
12

Account 1586 Transactions Debit / (Credit) during 2021					
Hydro One Distribution	Hydro One Orillia	Hydro One Peterborough	Sum of Three Rate Zones OEB Staff Calculations	Hydro One Consolidated Hydro One Calculations	Difference
(12,235,298)	(227,379)	21,486	(12,441,191)	(11,680,603)	(760,588)

13

14 c) Please explain whether Hydro One agrees with OEB staff's calculations and values in  
 15 OEB Staff Table 1 and update as required. Please also review all of the models and  
 16 numbers again (and not solely those described in OEB Staff Table 1) and update the  
 17 evidence as required.

18

19 d) Please explain why some of the Group 1 DVA balance reconciliations at A-4-1-2  
 20 (Reference 4) do not match the underlying rate generator models.

21

22 For example, for Account 1586 Transactions Debit / (Credit) during 2021, there is a  
 23 difference of approximately \$14.9 million.

**OEB Staff Table 2 – Further Differences in Account 1586 Balances**

Account 1586 Reconciliations at A-4-1-2						
January 1, 2021 to May 31, 2021			June 1, 2021 to December 31, 2021			Total
Hydro One Distribution	Hydro One Orillia	Hydro One Peterborough	Hydro One Distribution	Hydro One Orillia	Hydro One Peterborough	
(21,745,318)	1,698	706,939	(5,344,269)	(44,302)	(109,640)	(26,534,892)
OEB Staff Comparison of Account 1586 A-4-1-2 to Hydro One Consolidated 2024 Custom IR Update Model						
Hydro One Consolidated OEB Staff Calculations	Hydro One Consolidated Hydro One Calculations	Difference				
(26,534,892)	(11,680,603)	(14,854,289)				

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- e) Please explain whether Hydro One agrees with OEB staff’s calculations and values in OEB Staff Table 2 and update as required. Please also review all of the models and numbers again (and not solely those described in OEB Staff Table 2) and update the evidence as required.
- f) Please provide a qualitative high-level description as to how the calculations in the Allocation of Group 1 DVAs spreadsheet at Reference 4 work and how they relate to the DVA Continuity Schedules filed in EB-2023-0030 and EB-2023-0059.
- g) Please explain why the sum of the Account 1595 balances in column AP of the Hydro One Consolidated 2024 Custom IR model of a debit of \$27,174,373 does not match the December 31, 2022 RRR 2.1.7 balance of a credit of \$65,113,145.

**Response:**

a) Hydro One’s Consolidated DVA Continuity Schedule (Reference 1) reflects the consolidated balances for Hydro One. As such, Hydro One Distribution’s December 31, 2020 closing balances were carried over as the opening January 1, 2021 balances in the Consolidated DVA Continuity Schedule, as the Orillia and Peterborough RZs were not yet consolidated with Hydro One Distribution until the integration into Hydro



1 One was completed on June 1, 2021. As a result, the opening January 1, 2021 Group  
2 1 DVA balances in the Consolidated DVA Continuity Schedule accurately consists of  
3 only December 31, 2020 Group 1 DVA balances that were approved on a final basis  
4 in Hydro One Distribution's 2023 Custom IR rate proceeding.

5  
6 At integration (June 1, 2021), the Orillia RZ and Peterborough RZ balances were  
7 reflected as transactions on the Consolidated DVA Continuity Schedule for 2021 as  
8 that is when the balances were integrated into Hydro One.

9  
10 Starting in 2022, the opening balances are consolidated and equal to the sum of the  
11 Group 1 balances associated with Hydro One Distribution, Orillia RZ and  
12 Peterborough RZ.

13  
14 b) The difference identified in OEB Staff Table 1 equals the sum of the 2021 opening  
15 balances for the Peterborough and Orillia RZs as per each of their Rate Generator  
16 Models. As described in part a) above, these balances were reflected as transactions  
17 on the Consolidated DVA Continuity Schedule as at integration. Following the  
18 integration year starting from 2022 and onwards, the sum of the Transactions for the  
19 three RZs match the consolidated Transactions.

20  
21 The following table reconciles the identified difference from OEB Staff Table 1:  
22

	<b>Opening Principal Amounts as of Jan-1-2021 for Account 1586</b>
Peterborough RZ IRM Model	\$575,813
Orillia RZ IRM Model	\$184,775
<b>Sum</b>	<b>\$760,588</b>

23  
24 c) Hydro One agrees with OEB Staff's Table 1 calculation and the values. However,  
25 please refer to part b) above for the explanation as to the identified difference and why  
26 the comparison is not appropriate. Hydro One has reviewed the relevant models and  
27 numbers, and confirms that the numbers are accurate. There is no need to update the  
28 evidence, as the identified difference is due to presentation differences for 2021 (the  
29 integration year for Orillia and Peterborough RZs).

30  
31 d) In OEB Staff Table 2, the calculation of the Hydro One consolidated amount by OEB  
32 staff (-\$26,534,892) reflects the December 31, 2021 **closing** principal balance on a  
33 consolidated basis. This figure aligns with the 2021 Closing Principal Balance in the  
34 Consolidated DVA Continuity Schedule.

1 Hydro One's calculation of the consolidated balance (-\$11,680,603) reflects 2021  
2 **principal transactions**, specifically being comprised of:

- 3 i. 2021 Transactions for Hydro One Distribution; and
- 4 ii. 2021 Integration Balances for Peterborough RZ and Orillia RZ and their 2021  
5 Transactions, consistent with the explanation provided in part b) above.

6  
7 As a result, the "Hydro One consolidated balance" calculated by OEB Staff is not  
8 derived on the same basis as Hydro One's calculation, and thus, the comparison is  
9 not appropriate.

10  
11 As outlined in reference 4 (Exhibit A-04-01 Attachment 2, Tab "2021"), the columns in  
12 the first table represent the life-to-date (LTD) Pre-integration Utility Specific  
13 Transactions and Interest as of the end of May 2021. These figures reflect May 2021  
14 LTD balances, which include the opening balances as of January 2021 and  
15 transactions from January to May 2021 (and not just transactions for 2021).

16  
17 e) Hydro One agrees with OEB Staff's Table 2 calculation and the values. However,  
18 please refer to part d) above for the explanation as to the identified difference and why  
19 the comparison is not appropriate. Hydro One has reviewed all relevant models and  
20 numbers, and confirms that all amounts are correct and do not require updates.

21  
22 f) The Group 1 DVA balances are allocated to Hydro One Distribution, Peterborough RZ  
23 and Orillia RZ using the methodology approved in the OEB's Inspection Report,<sup>1</sup> which  
24 is primarily based on relevant historical sales volumes. Where possible, specific  
25 amounts were directly assigned to the appropriate RZs. Direct assignments are  
26 described in the table notes provided in the Allocation of Group 1 DVAs file (Reference  
27 4).

28  
29 For the integration year, the 2021 closing balances in Reference 4 are the 2021 closing  
30 balances in the DVA Continuity Schedules filed in EB-2023-0030 and EB-2023-0059.  
31 The 2022 Transactions, Interest and closing balances calculated in Reference 4 match  
32 the 2022 Transactions, Interest and closing balances provided in the Consolidated  
33 DVA Continuity Schedules filed in EB-2023-0030 and EB-2023-0059.

34  
35 g) The sum of Account 1595 balances on the consolidated DVA continuity schedule  
36 (debit \$27,174,373) and RRR 2.1.7 balance (credit \$65,113,145) are not matching due  
37 to the amount reported for 1595 (2021) – DTA on the RRR. For the RRR, the initial  
38 amount approved for disposition in EB-2020-0194 as tracked by Hydro One was

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<sup>1</sup> EB-2021-0110, Interrogatory Response to G-Staff-311, Attachment 1, Page 1 of 21, November 29, 2021

1 captured in Account 2405, while the drawdowns of this balance are captured in  
2 Account 1595. In the Consolidated DVA Continuity Schedule, the approved amount  
3 net of dispositions was reflected in 1595 (2021) – DTA.

4

5 Hydro One notes that Account 1595 (2021) – DTA is not being proposed for disposition  
6 in this proceeding as the rate rider expired in 2023.

**OEB STAFF INTERROGATORY - 09**

**Reference:**

1. Exhibit A-4-1, Page 13 of 26, August 17, 2023
2. EB-2023-0030 and EB-2023-0059, GA Analysis Workform, Tab GA 2021, Tab GA 2022, Tab Account 1588, August 17, 2023

At Reference 1, Hydro One noted that the GA Analysis Workform for Hydro One's consolidated Account 1588 and 1589 balances has been provided to support the reasonability of these account balances. The reasonability of the threshold test for Accounts 1588 and 1589 is determined on a consolidated basis.

At Reference 2, Hydro One indicated the 2021 and 2022 consolidated Account 1589 balances are reasonable, as the "Unresolved Difference as % of Expected GA Payments to IESO" are within +/-1%, as per Tab GA 2021 and Tab GA 2022 of the GA Analysis Workform.

Hydro One indicated the 2021 and 2022 consolidated Account 1588 balances are reasonable, as the "Account 1588 as % of Account 4705" are generally around +/-1%, as per Tab Account 1588 of the GA Analysis Workform.

**Interrogatory:**

- a) The reasonability tests of the thresholds mentioned above are determined on a consolidated basis. Please provide what would be the result of these Account 1588 and Account 1589 reasonability tests on an individual basis for the Orillia RZ, Peterborough RZ, and the Distribution RZ.

**Response:**

- a) Since the Acquired Utilities were integrated with Hydro One, the RSVA balances for Hydro One Distribution and its Acquired Utilities have been tracked and reported on a consolidated basis. In addition, Hydro One receives one consolidated invoice from the IESO for the settlement of commodity, bulk transmission and wholesale settlement costs for all service territories, which does not separate the commodity and GA costs for the acquired utilities. Therefore, Hydro One cannot conduct reasonability tests for each of Orillia RZ, Peterborough RZ, and Hydro One Distribution, but can confirm that the consolidated Account 1588 and 1589 balances are both below the 1% threshold from which the allocated balances are derived.

Consistent with past applications in Hydro One Distribution's 2021 Custom IR Update Application in EB-2020-0030, the Acquired Utilities' 2021 Rate Update in EB-2020-

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1           0031, and Hydro One Distribution's 2023 Custom IR rebasing application in EB-2021-  
2           0110, the OEB accepted the results of the consolidated GA Analysis Workform as  
3           support to dispose of Hydro One Distribution and its acquired utility's DVA balances  
4           on a final basis.

**OEB STAFF INTERROGATORY - 10**

**Reference:**

1. EB-2023-0030 and EB-2023-0059, GA Analysis Workform, Tab GA 2021, Tab Account 1588, August 17, 2023
2. EB-2023-0030, Hydro One Distribution 2024 Custom IR Update Model, DVA Continuity Schedule
3. EB-2020-0030, 2021 Custom IR Update, Hydro One Distribution Consolidated DVA Continuity Schedule, November 26, 2020 (Ex 1-1 - Hydro One Consolidated Continuity Schedule RSVA balances\_20201126)

**Account 1588**

***Tab 1588 Reasonability of the GA Analysis Workform (Reference 1)***

Transactions (\$49,883,247)

***DVA Continuity Schedule (Reference 2)***

Hydro One Consolidated 2024 Custom IR Update model  
Transactions Debit / (Credit) during 2021 (\$37,083,615)  
Less: 2021 OEB-Approved Disposition \$12,799,633  
Net Balance (\$49,883,248)

**Account 1589**

***Tab GA 2021 of the GA Analysis Workform (Reference 1)***

Net Change in Principal Balance in the GL \$48,738,566

***DVA Continuity Schedule (Reference 2)***

Hydro One Consolidated 2024 Custom IR Update model  
Transactions Debit / (Credit) during 2021 \$16,298,778  
Less: 2021 OEB-Approved Disposition during 2021 (\$32,439,788) \*  
Net Balance \$48,738,566

\*Note that Hydro One has shown an OEB-approved disposition balance as per the 2021 Custom IR Update proceeding of a credit of \$32,197,076 in Tab GA 2021 of the GA Analysis Workform, when the OEB-approved amount was a credit of \$32,439,788. There is an immaterial difference of a credit of \$242,712.

1 **Interrogatory:**

- 2 a) For transactions during 2021, please explain why Hydro One has shown the  
3 "Transactions" of a credit of \$49,883,247 and "Net Change in Principal Balance in the  
4 GL" of a debit of \$48,738,566, in Tab 1588 Reasonability and Tab GA 2021,  
5 respectively.
- 6 b) Please address why Hydro One has recorded the amounts noted in part a) of this  
7 interrogatory after subtracting the 2021 OEB-approved disposition balances, when the  
8 DVA amounts approved by the OEB are recorded in separate columns of the DVA  
9 continuity schedule.
- 10
- 11 c) Please confirm that there has been double counting of these OEB-approved  
12 disposition amounts. Please correct the evidence that shows that the OEB-approved  
13 dispositions have been incorrectly classified in the GA Analysis Workform, specifically  
14 in Tab GA 2021 and Tab Account 1588 Reasonability. These amounts should only be  
15 in the "OEB-Approved Disposition During 2021" columns in the 2024 Custom IR  
16 Update HONI Consolidated DVA continuity schedule and not in the "Transactions  
17 Debit / (Credit) during 2021" column, nor reflected in Tab GA 2021 and Tab Account  
18 1588 Reasonability of the GA Analysis Workform.
- 19
- 20 d) After the evidence is corrected in response to these questions and other  
21 interrogatories, if large percentages (i.e., greater than +/-1%) in Tab GA 2021, Tab GA  
22 2022, and Account 1588 Reasonability in the GA Analysis Workform remain,  
23 specifically the "Account 1588 as % of Account 4705" for Account 1588 and the  
24 "Unresolved Difference as % of Expected GA Payments to IESO" for Account 1589,  
25 please explain.
- 26
- 27 e) Please confirm that the correct OEB-approved amount for Account 1589 was a credit  
28 of \$32,439,788 on a consolidated basis, as per the 2021 Custom IR Update  
29 proceeding, rather than the credit of \$32,197,076 shown in Tab GA 2021 of the GA  
30 Analysis Workform. If required, please update the evidence.

31  
32 **Response:**

- 33 a) The "Net Change in Principal Balance" of the GA Analysis Workform has been updated  
34 to match the "Transaction" column in the DVA Continuity Schedule for Accounts 1588  
35 and 1589. The updated 2021 and 2022 transactions amount in Note 5 of the GA  
36 Analysis Workform no longer include OEB-approved dispositions, which are shown as  
37 a separate column on the DVA Continuity Schedule.
- 38
- 39 b) The GA Analysis Workform has been updated to be consistent with the DVA Continuity  
40 Schedule, where the "OEB-approved disposition amounts" have now been removed  
41 as a reconciliation item in Note 5.

- 1 c) Based on the responses to parts a) and b) above, an updated GA Analysis Workform  
2 has been filed in response to Staff Interrogatory 1 to be consistent with the DVA  
3 schedule.  
4
- 5 d) After the GA Analysis Workform was updated in response to this interrogatory and  
6 Staff Interrogatory 13, the Account 1588 and 1589 reasonability tests are confirmed to  
7 be below 1% materiality threshold.  
8
- 9 e) Confirmed. The OEB-approved amount for Account 1589 was \$32,439,788 as per the  
10 2021 Custom IR Update proceeding, however, this amount has now been removed in  
11 the updated GA Analysis Workform.



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## OEB STAFF INTERROGATORY - 11

### Reference:

1. EB-2023-0030 and EB-2023-0059, GA Analysis Workform, Tab GA 2021, GA 2022, Tab Account 1588, August 17, 2023
2. EB-2023-0030 and EB-2023-0059, Orillia RZ and Peterborough 2024 IRM Rate Generator Models, Hydro One Distribution 2024 Custom IR Update models, DVA Continuity Schedules, August 17, 2023
3. EB-2021-0110, Exhibit I-1-G-Staff-312 (OEB Staff Interrogatory #312), November 29, 2021
4. EB-2020-0030, Exhibit I-1-11 (OEB Staff Interrogatory #11), October 30, 2020

Other than two principal adjustments listed below, OEB staff has noted that the principal adjustments / reconciling items on Tab GA 2021 and Tab GA 2022 are not shown on the Principal Adjustments tab of the GA Analysis Workform. These amounts are also not carried forward to the DVA Continuity Schedules of the 2024 rate models (as per Reference #2).

The two principal adjustments are listed below that are shown as principal adjustments on Tab Principal Adjustments of the GA Analysis Workform and the DVA Continuity Schedule:

1. For 2021, debit Account 1588 and credit Account 1589 by \$24,748,877
2. For 2022, debit Account 1588 and credit Account 1589 by \$20,162,335

In an interrogatory response in Hydro One Distribution's 2023 Custom IR proceeding (Reference 3), Hydro One stated that the disposition balances in the DVA Continuity Schedules are anchored to audited balances. Hydro One noted that the GA Analysis Workform true-up calculations are based on a high-level estimate only; its purpose is to help validate the reasonableness of the balance recorded in Account 1589. Since it is a high-level estimation only, Hydro One does not believe it is appropriate to include it as part of the year-end disposition balance.

Hydro One further echoed the same statements in response to an interrogatory in its 2021 Custom IR Update proceeding.

### Interrogatory:

- a) Please confirm that Hydro One is of the view that other than the two principal adjustments noted in the preamble, no principal adjustments / reconciling items on Tab GA 2021 and Tab GA 2022 should be shown on the Principal Adjustments tab of

1 the GA Analysis Workform (nor in the DVA Continuity Schedules of the rate generator  
2 models) because Hydro One prefers to dispose of audited balances.

3  
4 b) If this is not the case, please explain.

5  
6 c) Please explain why Hydro One is proposing to reflect only the above-noted two  
7 principal adjustments (i.e., using only a select approach), as opposed to including all  
8 relevant principal adjustments in the Principal Adjustments tab of the GA Analysis  
9 Workform and the DVA Continuity Schedules.

10  
11 d) Please explain whether Hydro One would consider including all relevant principal  
12 adjustments in the Principal Adjustments tab of the GA Analysis Workform and the  
13 DVA Continuity Schedules in the current proceedings (EB-2023-0030 and EB-2023-  
14 0059), to be consistent with other electricity distributors. If not, please explain why not.

15  
16 **Response:**

17 a) Confirmed.

18  
19 b) Not applicable.

20  
21 c) Hydro One does not agree that it is using a select approach to reflect principal  
22 adjustments on the DVA continuity schedule. Rather, the approach used is consistent  
23 with Hydro One's historical practice, where it is anchoring the disposition balances on  
24 the DVA Continuity Schedule to its audited balances and its audited financial  
25 statements. The two principal adjustments captured on the DVA Continuity Schedule  
26 are reclassification adjustments related to the audited balances between two specific  
27 accounts. The reconciliation items on the GA Analysis Workform related to timing  
28 differences will be captured in the following year's closing balances on the DVA  
29 Continuity Schedule. For example, items including prior year-end or current year-end  
30 unbilled to actual true-ups will reverse in the following year's transactions on the DVA  
31 Continuity Schedule.

32  
33 As noted in EB-2021-0110 and EB-2020-0030, the GA Analysis Workform true-up  
34 calculations are based on high-level estimations, which would not be appropriate to  
35 include in the disposition balances. In the EB-2020-0030 proceeding specifically,  
36 Hydro One indicated to the OEB that there was no systematic solution for Hydro One  
37 to conduct a meter reading calendarization calculation to comply with the OEB  
38 accounting guidance and settle with the IESO on a monthly basis.<sup>1</sup>

---

<sup>1</sup> EB-2020-0030, Response to OEB Staff IR 11 a), October 30, 2020

1 d) Consistent with past practice and the limitations outlined in response to part c) above,  
2 Hydro One's proposal anchors the disposition balances in the DVA Continuity  
3 Schedule to audited actual balances, which has been accepted by the OEB in the most  
4 recent two rebasing applications EB-2017-0049 and EB-2021-0110 (in addition to prior  
5 applications), and also in the annual distribution update applications for Hydro One  
6 Distribution and the acquired utilities thereafter. The GA Analysis Workform continues  
7 to be a tool to assess the reasonability of Account 1588 and 1589 balances for  
8 disposition.

9

10 For the reasons noted above, Hydro One believes that its presentation of principal  
11 adjustments on the DVA Continuity Schedule and GA Analysis Workform continues to  
12 be appropriate.

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## OEB STAFF INTERROGATORY - 12

1  
2  
3 **Reference:**

4 EB-2023-0030 and EB-2023-0059, GA Analysis Workform, Tab GA 2021, Tab GA 2022,  
5 Tab Account 1588, August 17, 2023

6  
7 In the GA Analysis Workform, OEB staff notes that Hydro One has not completed the  
8 reconciliation of the calculated loss factor to the “Most Recent Approved Loss Factor for  
9 Secondary Metered Customer < 5,000kW.”

10  
11 **Interrogatory:**

- 12 a) Please complete the reconciliation noted in the preamble to this interrogatory.  
13  
14 b) Please explain any significant differences in the cell titled “Difference” for Tab GA 2021  
15 and Tab GA 2022.  
16

17 **Response:**

- 18 a) Hydro One is unable to complete the reconciliation of the calculated loss factor “Most  
19 Recent Approved Loss Factor for Secondary Metered Customer < 5,000 kW”. Unlike  
20 other distributors that have an OEB approved loss factor for the Secondary Metered  
21 Customer < 5,000 kW customer class, Hydro One Distribution has rate class specific  
22 loss factors.  
23

24 In addition, as the GA Analysis Workform has been completed on a consolidated basis,  
25 it has resulted in calculated loss factors that include customers from all of Hydro One’s  
26 rate zones (Hydro One Distribution, Norfolk, Haldimand, Woodstock and the Orillia  
27 and Peterborough RZs).  
28

29 As Hydro One’s loss factors are approved by rate class and by rate zone, different loss  
30 factor values are applied to different rate classes for Secondary Metered Customer <  
31 5,000 kW. Therefore, there is no single value that can be used as a benchmark for this  
32 calculation.  
33

- 34 b) Please see response in part a) above.

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1

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1 **OEB STAFF INTERROGATORY - 13**

2  
3 **Reference:**

4 EB-2023-0030 and EB-2023-0059, GA Analysis Workform, Tab GA 2021, Tab GA 2022,  
5 Tab Account 1588, August 17, 2023

6  
7 In the GA Analysis Workform, there was a reconciling item in Tab GA 2021 of a debit of  
8 \$14,165,558. There was a reconciling item in Tab GA 2022 of a credit of \$1,753,652.

9  
10 Both of these amounts were explained by Hydro One as follows:

11  
12 Retail Billed Rate: to calculate Line Loss, the Retail Sales volume should  
13 not be anchored to the weighted average Cost rate; it should be anchored  
14 to the monthly Actual GA rate.

15  
16 **Interrogatory:**

- 17 a) Please provide a high-level analysis to explain the above-noted debit of \$14,165,558  
18 and the credit of \$1,753,652.
- 19  
20 b) Please provide more context regarding Hydro One's above-noted explanation  
21 including what Hydro One means regarding the weighted average cost rate and how  
22 Hydro One calculates the weighted average.

23  
24 **Response:**

- 25 a) To calculate the expected GA volume variance, Hydro One modified the default  
26 calculation in the GA Analysis Workform, such that the reconciliation item is the  
27 difference between (1) and (2) below:

28  
29 (1) "Hydro One's modified expected GA volume variance" which is the difference  
30 between:

- 31  
32 (i) Sum of the monthly Non-RPP Class B Wholesale kWh x the monthly  
33 GA Actual Rate Paid (\$/kWh), as defined in Cell G57 x Cell J57; *and*  
34  
35 (ii) Sum of the monthly Non-RPP Class B Retail billed kWh x the monthly  
36 GA Actual Rate Paid (\$/kWh), as defined in Cell J53

37  
38 (2) GA Analysis Workform's default calculation of the expected GA volume  
39 variance, as defined in Cell K57

40  
41 Please see below analysis to explain the derivation of the reconciling items of debit



1           \$14,165,558 in Tab GA 2021 and credit of \$1,753,652 in Tab GA 2022.

2

3           **2021**

4           For 2021 GA Analysis Workform, the reconciliation item of \$14,165,558 is calculated  
5           as the difference between (1) and (2):

6

7           (1) (6,736,692,587 kWh x \$0.07675/kWh) minus \$525,557,402; **less**

8           (2) \$5,654,964

9           = \$14,165,558

10

11           Please note that there was a typographical error at Cell J57 in Tab GA 2021 which  
12           has now been corrected on the updated GA Analysis Workform attached to Staff  
13           Interrogatory 1. There is, however, no change to the result of the analysis.

14

15           **2022**

16           For 2022 GA Analysis Workform, the reconciliation item of \$1,753,652 is calculated as  
17           the difference between (1) and (2):

18

19           (1) (6,950,838,205 kWh x \$0.05290/kWh) minus \$369,876,263; **less**

20           (2) -\$3,919,589

21           = \$1,753,652

22

23           b) Hydro One is of the view that the “Weighted Average GA Actual Rate Paid” applied to  
24           the wholesale volumes is not the same rate applied to the retail billed volumes, as  
25           contemplated in the OEB’s GA workform instructions. The “weighted average cost  
26           rate” refers to the “Weighted Average GA Actual Rate Paid (\$/kWh)” in Note 4 from  
27           the GA Analysis Workform (Cell J57 in Tabs GA 2021 and GA 2022).

28

29           Hydro One uses the annual Weighted Average GA Actual Rate Paid (Cell J57 in Tabs  
30           GA 2021 and GA 2022) applied to the wholesale volumes according to the definition  
31           from the GA Analysis Workform, where it is equal to annual Non-RPP Class B \$ GA  
32           paid (i.e. non-RPP portion of CT 148 on IESO invoice) divided by Non-RPP Class B  
33           Wholesale kWh.

34

35           The annual Weighted Average GA Actual Rate Paid applied to the retail billed volume  
36           can be derived based on the Analysis of Expected GA Amount table (Note 4) from the  
37           GA Analysis Workform, by using column M (\$ Consumption at Actual Rate Paid)  
38           divided by column I (Non-RPP Class B Including Loss Adjusted Consumption,  
39           Adjusted for Unbilled kWh).

1 The annual Weighted Average GA Actual Rate Paid derived based on wholesale  
2 volumes is different than the rate that is derived based on retail billed volumes. As  
3 such, Hydro One has calculated the expected GA volume variance on a different basis  
4 than the calculation in the default GA Analysis Workform.

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## OEB STAFF INTERROGATORY - 14

### Reference:

1. EB-2023-0030 and EB-2023-0059, GA Analysis Workform, Tab GA 2022, August 17, 2023
2. EB-2023-0030 and EB-2023-0059 - Hydro One Responses to OEB Staff Questions, August 29, 2023, Question #3
3. EB-2023-0030, Hydro One Distribution 2024 Custom IR Update models, DVA Continuity Schedules, August 17, 2023
4. EB-2022-0057, Oshawa PUC Networks Inc, Decision and Rate Order, December 8, 2022, p. 8 & 9

In the GA Analysis Workform, Tab GA 2022, a debit of \$3,178,045 is recorded which relates to a “pricing calculation error in the 2021 GA Rate Rider setup resulted in \$3.17M GA liability to be disposed in future.”

In its August 29, 2023 response to OEB staff questions, Hydro One confirmed that for Hydro One Distribution it had transferred a credit of \$3.2 million to Account 1589 from Account 1595 (2021) in the 2022 transactions portion of the DVA Continuity Schedule. This \$3.2 million amount was not refunded to Hydro One’s customers as part of its 2021 Custom IR Update rate riders,<sup>1</sup> due to incorrect billing determinants used in the 2021 Custom IR Update proceeding.

OEB staff notes that there is a similar precedent in a 2023 IRM case where the OEB approved a sub-account of Account 1595 to be refunded only to non-RPP customers (as opposed to all customers), as it was global adjustment in nature. This precedent involves 2023 IRM Oshawa PUC Networks Inc.

### Interrogatory:

- a) Please explain whether Hydro One would be agreeable to transfer the credit of \$3.2 million recorded in the Account 1589 2022 transactions portion of the DVA Continuity Schedule to Account 1595 (2021). In Hydro One’s response, please also address the prior OEB precedent outlined in the above preamble.
- b) If Hydro One agrees with the above approach (i.e., the past OEB precedent), please update the evidence, including the DVA Continuity Schedule and the GA Analysis Workform.

---

<sup>1</sup> EB-2020-0030

1 c) If Hydro One would not be agreeable, please explain.  
2

3 **Response:**

4 a) Hydro One supports its current proposed approach to dispose of the \$3.2 million credit  
5 (as captured under the Account 1589 2022 transactions) and return the amount to the  
6 affected customers as soon as possible. The approach is also consistent with its  
7 audited 2022 balances proposed for disposition.  
8

9 Please refer to part c) below for the rationale.  
10

11 b) Not applicable.  
12

13 c) Hydro One's proposed approach is to return the \$3.2 million credit to non-transition  
14 GA customers as part of 2024 rates.  
15

16 Specifically, the proposal achieves several outcomes:

- 17 i. returning the credit balance to the specific legacy customers affected (non-  
18 transition GA customers); and
- 19 ii. returning the credit in 2024.  
20

21 While the approach associated with 2023 IRM Oshawa PUC Networks Inc. will provide  
22 the first benefit listed above, it would not provide the second benefit listed above as  
23 the 1595 (2021) balance will not be disposed until 2025 at the earliest. As such, Hydro  
24 One believes that the proposed approach which will result in returning the \$3.2 million  
25 credit in 2024 will be the most beneficial to customers.

**OEB STAFF INTERROGATORY - 15**

**Reference:**

1. EB-2023-0030, Hydro One Distribution 2024 Custom IR Update model, DVA Continuity Schedule, August 17, 2023
2. EB-2021-0110, Hydro One Distribution 2023 Custom IR, DVA Continuity Schedule, November 16, 2022 (HONI\_JRAP\_Settlement Proposal\_Attachment Update\_Attachment 2\_Schedule 6.0\_20221116, Tab 2a. Continuity Schedule)
3. EB-2017-0049, Hydro One Distribution 2018 Custom IR, Decision and Order, March 7, 2019, p. 168
4. EB-2017-0049, Hydro One Distribution 2018 Custom IR, Draft Rate Order, Page 18, April 5, 2019, p. 18, Table 7

Regarding Account 1595, Disposition and Recovery/Refund of Regulatory Balances (2019) – HONI, OEB staff notes that the January 1, 2021 opening balance at Reference 1 of a debit of \$9,024,717 for principal and a credit of \$3,523,712 for interest reconciles to the closing December 31, 2020 balances at Reference 2.

However, at Reference 2, Account 1595 (2019) – HONI cell F34 (principal) and cell K34 (interest) does not show the OEB-approved balance relating to the 2019 rate year (i.e., OEB-Approved Disposition during 2019).

OEB staff notes that a credit balance of \$52.6 million was approved for disposition in Hydro One Distribution’s 2018 Custom IR decision. This amount was updated to a credit of \$54.5 million in the draft rate order.

**Interrogatory:**

- a) Please confirm that Account 1595 (2019) – HONI relates to DVAs approved for disposition in Hydro One Distribution’s 2018 Custom IR application, as the decision and order was issued on March 7, 2019 and the draft rate order was issued on April 5, 2019. If this is not the case, please explain.
- b) For Account 1595 (2019) – HONI, please provide a new spreadsheet that shows activity from January 1, 2019 to December 31, 2020 similar to the columns shown at the Reference 2 spreadsheet (i.e., column D through column W of Reference 2).
- c) In the new spreadsheet, please show the OEB-approved balance relating to the 2018 rate year that was approved in 2019 (i.e., OEB-Approved Disposition during 2019) for both principal and interest, as well as any other cells that need to be updated. Please

1 also reference to the appropriate evidence in the Hydro One Distribution 2018 Custom  
2 IR proceeding.

3

4 d) If the January 1, 2021 opening balance of Account 1595 (2019) – HONI at Reference  
5 1 of a debit of \$9,024,717 for principal and a credit of \$3,523,712 for interest needs to  
6 be modified, please update the Reference 1 spreadsheet and any other related  
7 evidence.

8

9 **Response:**

10 a) Confirmed. Account 1595 (2019) - HONI relates to DVAs approved for disposition in  
11 Hydro One Distribution's 2018 Custom IR application.

12

13 b) and c) Please see spreadsheet filed in response to Staff Interrogatory 1.

14

15 d) No adjustments are required.

## OEB STAFF INTERROGATORY - 16

### Reference:

1. EB-2023-0059, Exhibit A-2-1, Page 5 of 8, August 17, 2023
2. EB-2023-0030, Exhibit A-2-1, Page 3 of 4, August 17, 2023
3. Filing Requirements for Electricity Distribution Rate Applications - 2023 Edition for 2024 Rate Applications, Chapter 2, Cost of Service, December 15, 2022, Page 66 & 67

Hydro One has requested that the OEB's rate order for this proceeding be effective January 1, 2024, for each of the Hydro One Distribution, Orillia, and Peterborough rate zones.

In order to address the possibility that the requested rate order cannot be made effective by that time, Hydro One requested an interim rate order making its current distribution rates and charges effective on an interim basis as of January 1, 2024. Hydro One also requested the approval of a Foregone Revenue Deferral Account to recover any differences between the interim rates and final rates effective January 1, 2024, based on the OEB's decision and order.

OEB staff notes that in certain previous proceedings,<sup>1</sup> the OEB has approved a rate rider to capture forgone revenue resulting from an implementation date for approved new rates that were subsequent to the effective date of such rates, rather than establishing a DVA to capture such impacts.

### Interrogatory:

- a) Please provide Hydro One's viewpoint regarding the use of foregone revenue rate riders rather than the establishment of a deferral account to capture the foregone revenue.
- b) If Hydro One prefers the deferral account treatment, please provide the following for each of Hydro One Distribution and Orillia/Peterborough:
  - i. A draft accounting order for this new DVA.
  - ii. Discussion on the causation, materiality, and prudence criteria required when requesting the establishment of a new DVA, in accordance with the OEB's direction in its filing requirements.

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<sup>1</sup> For example, EB-2021-0016, E.L.K. Energy Inc., Decision and Rate Order, June 30, 2022, p. 5



Filed: 2023-10-27

EB-2023-0030

Exhibit I

Tab 1

Schedule 16

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1 **Response:**

2 a) Hydro One supports the use of a rate rider that would be approved as part of this  
3 Application (EB-2023-0030) to capture any foregone revenue resulting from approved  
4 2024 rates that would be implemented subsequent to the effective date of the 2024  
5 rates, rather than the establishment of a deferral account to capture the foregone  
6 revenue.

7

8 b) Not applicable.

1 **OEB STAFF INTERROGATORY - 17**

2  
3 **Reference:**

4 EB-2023-0030 and EB-2023-0059, Orillia RZ and Peterborough 2024 IRM Rate Generator  
5 Models, Hydro One Distribution 2024 Custom IR Update models, DVA Continuity  
6 Schedules, August 17, 2023

7  
8 On September 12, 2023, the OEB published the 2023 Quarter 4 prescribed accounting  
9 interest rates applicable to the carrying charges of deferral, variance and construction  
10 work in progress (CWIP) accounts of natural gas utilities, electricity distributors and other  
11 rate-regulated entities.

12  
13 **Interrogatory:**

14 a) Please update all DVA Continuity Schedules of the EB-2023-0030 and EB-2023-0059  
15 rate generator models as necessary to reflect the Q4 2023 OEB-prescribed interest  
16 rate of 5.49%.

17  
18 **Response:**

19 a) Please see Staff Interrogatory 1 for the updated DVA Continuity Schedules filed in the  
20 EB-2023-0030 proceeding. Updates to the Orillia and Peterborough RZ 2024 IRM  
21 Rate Generator Models will be filed in response to Staff Interrogatory 13 in the EB-  
22 2023-0059 proceeding.

Filed: 2023-10-27  
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## CME INTERROGATORY - 01

### Reference:

Exhibit A-4-1, Pages 10-11 of 26

At pages 10 and 11, Hydro One explains that the reasons it believes it is appropriate to depose of the Group 1 DVA balances for all rate zones despite not meeting the pre-disposition threshold of .0001 per kWh on a consolidated basis. In this regard:

### Interrogatory:

- a) Please elaborate on which expectations have been set out by the Board in EB-2022-0040 with respect to the disposition of accounts that Hydro One's proposal is consistent with.
- b) Please confirm whether any of the examples of prior OEB decisions cited by Hydro One involved disposition of deferral and variance accounts where the materiality threshold has not been met on a consolidated basis.
- c) With respect to intergenerational equity, please confirm whether or not Hydro One believes there is always an intergenerational equity impact of not disposing of balances in deferral and variance accounts. If the answer is yes, please explain why managing intergenerational equity militates in favour of an earlier disposition in this case, given that the Board has provided for a materiality threshold.

### Response:

- a) In EB-2022-0040, Hydro One proposed to defer the disposition of 2021 Group 1 balances for the Orillia and Peterborough RZs until its 2024 rate application. Hydro One noted that the 2021 balances include seven months of post-integration data from the Orillia and Peterborough RZs that is recorded on a consolidated basis for Hydro One Distribution, and the other acquired utilities.<sup>1</sup> Hydro One indicated that the 2021 balances for these entities will not be considered until their 2024 rate application due to their ongoing 2023 cost of service rate application.<sup>2</sup>

The OEB agreed with Hydro One's suggestion as supported by OEB staff to defer the disposition of the Orillia and Peterborough RZs 2021 Group 1 balances to 2024.<sup>3</sup>

---

<sup>1</sup> EB-2022-0040, Application Summary, p. 13.

<sup>2</sup> EB-2021-0110, Hydro One's 2023-2027 Joint Rate Application for Distribution and Transmission.

<sup>3</sup> Decision and Order, EB-2022-0040, December 8, 2022, pp. 7 and 13.

1 Hydro One notes that this approach allows the OEB to review and approve the  
2 disposition of these consolidated balances and the allocated balances at one time, as  
3 opposed to only approving a subset allocated to Peterborough RZ.

4

5 b) In the 2021 Custom IR Update application for Hydro One Distribution (EB-2020-0030),  
6 the pre-set disposition threshold of \$0.001/kWh for neither the consolidated Group 1  
7 balances nor the allocated Hydro One Distribution balances was met. However, in the  
8 2021 rate application for the acquired service areas of Norfolk, Haldimand, and  
9 Woodstock (EB-2020-0031), the pre-set disposition threshold was met. The OEB  
10 approved the disposition of the allocated Group 1 balances for each individual entity  
11 including Hydro One Distribution on a final basis to dispose of the accounts for all four  
12 entities in the same year.<sup>4</sup>

13

14 c) Hydro One agrees that there could be intergenerational equity impacts associated with  
15 the timing of disposition of balances in deferral and variance accounts. As a result,  
16 Hydro One's proposal to dispose of the Group 1 balances in this proceeding is  
17 supported by the following reasons:

18

19 1. The balances have accumulated over a two-year period, 2021 and 2022. As such,  
20 not disposing of the balances for another year will have further impact on  
21 intergenerational equity.

22

23 2. Disposition of balances below the threshold is consistent with filing requirements  
24 as stated in Section 3.2.6 (Chapter 3) of the Filing Requirements for Electricity  
25 Distribution Rate Applications,<sup>5</sup> where:

26

27 *"Consistent with a letter from the OEB issued July 25, 2014,<sup>6</sup> distributors may elect  
28 to dispose of Group 1 account balances below the threshold."*

29

30 3. As mentioned in response to part b) above, the OEB has previously approved the  
31 disposition of the deferral and variance account balances below the \$0.001/kWh  
32 pre-set disposition thresholds.

---

<sup>4</sup> Decision and Rate Order, EB-2020-0030, December 17, 2020, revised February 18, 2021;  
Decision and Rate Order, EB-2020-0031, December 17, 2020

<sup>5</sup> <https://www.oeb.ca/sites/default/files/OEB-Filing-Reqs-Chapter-3-2024-20230615.pdf>

<sup>6</sup> [https://www.oeb.ca/oeb/\\_Documents/Regulatory/Filing\\_Reqs\\_Dx\\_Applications\\_ch\\_3\\_Ltr\\_20140725.pdf](https://www.oeb.ca/oeb/_Documents/Regulatory/Filing_Reqs_Dx_Applications_ch_3_Ltr_20140725.pdf)